

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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*Counsel to the Official Committee of  
Unsecured Creditors*

In re:

BED BATH & BEYOND INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No: 23-13359 (VFP)

(Jointly Administered)

**Objection Deadline: August 14, 2023**

**SECOND MONTHLY FEE STATEMENT OF ALVAREZ & MARSAL NORTH  
AMERICA, LLC, FOR PAYMENT OF COMPENSATION AND  
REIMBURSEMENT OF EXPENSES AS FINANCIAL ADVISOR TO THE  
OFFICIAL COMMITTEE OF UNSECURED CREDITORS  
FOR THE PERIOD FROM JUNE 1, 2023 THROUGH JUNE 30, 2023**

Alvarez & Marsal North America, LLC (“A&M”), financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) appointed in the above-captioned jointly

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.’s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.’s principal place of business and the Debtors’ service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

administered chapter 11 cases of Bed Bath & Beyond, Inc., *et al.* (the “Debtors”), hereby submits its second monthly fee statement (the “Statement”) pursuant to sections 330 and 331 of Title 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, D.N.J. LBR 2016-1, and the *Administrative Fee Order Establishing Procedures for the Allowance and Payment of Interim Compensation and Reimbursement of Expenses of Professionals Retained by Order of This Court* entered on May 17, 2023 [Doc. No. 377] (the “Administrative Fee Order”). Pursuant to the Administrative Fee Order, responses to this Statement, if any, are due by **August 14, 2023.**

Dated: July 31, 2023

**ALVAREZ & MARSAL NORTH  
AMERICA, LLC**

By: /s/ Mark Greenberg  
Mark Greenberg  
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*Financial Advisor to the Official Committee of  
Unsecured Creditors*

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

**FEE APPLICATION COVER SHEET**

Debtor: Bed Bath & Beyond, Inc., <i>et al.</i> <sup>1</sup>	Applicant: Alvarez & Marsal North America, LLC (“A&M”)
Case No: 23-13359 (VFP)	Client: Official Committee of Unsecured Creditors
Chapter: 11	Case Filed: April 23, 2023

**SECTION I  
FEE SUMMARY**

Summary of the Amounts Requested for the Period from  
June 1, 2023 through June 30, 2023 (the “Fee Period”)

Fee Total:	\$987,051.50
Less: 20% Holdback	(197,410.30)
Plus: 100% Expenses	7,413.18
Total Sought at this Time	<u>\$797,054.38</u>

Summary of Amounts Requested for Previous Periods

	<u>FEES</u>	<u>EXPENSES</u>
Total Previous Fees Requested:	\$699,374.50	\$649.19
Total Fees Allowed To Date:	\$559,499.60	\$649.19
Total Retainer (If Applicable):	N/A	N/A
Total Holdback:	\$139,874.90	\$0.00
Total Received By Applicant:	\$559,449.60	\$649.19

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.’s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.’s principal place of business and the Debtors’ service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

**SECTION I (CONTINUED)**  
**FEE SUMMARY**

<b>Professional</b>	<b>Position</b>	<b>Billing Rate</b>	<b>Hours</b>	<b>Fees</b>
Howe, Christopher	Managing Director	\$ 1,350	4.0	\$ 5,400.00
Goulding, Jon	Managing Director	1,300	7.6	9,880.00
Hoeinghaus, Allison	Managing Director	1,250	10.1	12,625.00
Greenberg, Mark	Managing Director	1,200	98.3	117,960.00
Waldie, Bill	Managing Director	1,075	7.0	7,525.00
Russell, Kimberly	Managing Director	1,025	1.3	1,332.50
Niemeyer, Mark	Managing Director	900	36.1	32,490.00
Jacobs, Kevin	Senior Advisor	1,350	1.6	2,160.00
Seaway, Bill	Senior Advisor	1,300	1.5	1,950.00
Buich, Melissa	Senior Director	975	17.4	16,965.00
Zimet, Lee	Senior Director	975	1.4	1,365.00
Brouwer, Matthew	Senior Director	900	161.2	145,080.00
Bresnahan, Thomas	Senior Director	875	5.2	4,550.00
Lee, Julian	Director	750	18.2	13,650.00
Gosau, Tracy	Director	660	115.4	76,164.00
Hernandez, Dylan	Manager	800	15.2	12,160.00
Hurley, Stephen	Manager	775	12.9	9,997.50
Strong, Nichole	Manager	650	16.0	10,400.00
Bunyan, Richard	Manager	650	94.1	61,165.00
Brown, Katie	Manager	650	5.9	3,835.00
Dinh, Riley	Senior Associate	700	15.8	11,060.00
Kerrigan, Madalyn	Senior Associate	675	11.5	7,762.50
Sinclair, Gibbons	Senior Associate	675	112.3	75,802.50
Blanchard, Madison	Senior Associate	575	24.6	14,145.00
Cox, Allison	Senior Associate	575	13.7	7,877.50
Zvinavashe, Primrose	Associate	600	7.8	4,680.00
Sterling, Andrew	Associate	600	154.2	92,520.00
Hill, Michael	Associate	575	7.2	4,140.00
Myers, Haleigh	Associate	500	106.6	53,300.00
Schoerner, Christian	Associate	500	19.6	9,800.00
Tran, Annie	Associate	500	84.9	42,450.00
Choi, Won	Associate	400	58.3	23,320.00
Desai, Bijal	Analyst	525	124.6	65,415.00
Warren, Matthew	Analyst	450	62.5	28,125.00
<b>Total</b>			<b>1,434.0</b>	<b>\$ 987,051.50</b>

**SECTION II  
SUMMARY OF SERVICES**

<b>Project Category</b>	<b>Hours</b>	<b>Fees</b>
Asset Sales	131.2	\$ 102,932.50
Case Administration	7.0	7,060.00
Cash Budget	142.3	113,797.50
Claims / Liabilities Subject to Compromise	11.5	8,677.50
Contracts	5.7	3,660.00
Court Attendance / Participation	30.9	25,860.00
Employee Matters	55.1	46,290.00
Fee Statements	17.4	12,510.00
Financial & Operational Matters	64.8	46,152.50
Financing Matters (DIP, Exit, Other)	1.3	1,410.00
Firm Retention	8.8	7,892.50
General Correspondence with UCC & UCC Counsel	15.4	14,860.00
Insurance Matters	38.6	35,190.00
Intercompany Claims	11.5	7,822.50
Miscellaneous Motions	22.0	21,577.50
Plan of Reorganization / Disclosure Statement	0.7	840.00
Potential Avoidance Actions / Litigation Matters	647.7	366,321.50
SOFAs & SOALs	127.7	87,382.50
Tax Matters	40.3	39,375.00
Travel	14.5	11,025.00
Valuation	39.6	26,415.00
<b>Total</b>	<b>1,434.0</b>	<b>\$ 987,051.50</b>

**SECTION III  
SUMMARY OF DISBURSEMENTS**

<b>Expense Type</b>	<b>Amount</b>
Airfare	\$ 2,249.48
Lodging	3,539.96
Meals	321.39
Miscellaneous	568.15
Transportation	734.20
<b>Total</b>	<b>\$ 7,413.18</b>

<p style="text-align: center;"><b>SECTION IV CASE HISTORY</b></p>
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- (1) Date cases filed: April 23, 2023
- (2) Chapter under which cases commenced: Chapter 11
- (3) Date of Retention: May 10, 2023
- (4) Summarize in brief the benefits to the estate and attach supplements as needed:
  - (a) A&M continued to analyze the Debtors' weekly cash budgets and budget-to-actual cash variances, review weekly operational updates, and prepare cash flow presentations for the Committee
  - (b) A&M analyzed the Statements of Financial Affairs ("SOFA") and Schedules of Assets and Liabilities ("SOAL") to evaluate the Debtors' financial position and prepared a SOFA/SOAL presentation for the Committee
  - (c) A&M reviewed documentation posted to the Debtors' virtual data room, and maintained a due diligence request list to monitor documents requested and received
  - (d) A&M monitored the sale process and corresponded with the Debtors' professionals regarding the status of asset sales and lease sales, terminations, and rejections
  - (e) A&M analyzed the various bids received, including the review of asset purchase agreements, bid letters, and other relevant documentation
  - (f) A&M conducted research pertaining to potential asset recoveries
  - (g) A&M regularly participated in calls with the Committee, Committee counsel, and the Debtors' professionals
  - (h) To the extent not addressed by the foregoing descriptions, A&M performed other services on behalf of the Committee that were necessary and appropriate during these chapter 11 cases

In support of this Statement, the following exhibits are annexed hereto:

Exhibit A – Retention Order  
Exhibit B – A&M's itemized daily time records  
Exhibit C – A&M's itemized daily expense records

I certify under penalty of perjury that the foregoing is true and correct.

Dated: July 31, 2023

/s/ Mark Greenberg  
Mark Greenberg

**EXHIBIT A**  
**ALVAREZ & MARSAL NORTH AMERICA, LLC**  
**RETENTION ORDER**

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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*Proposed Counsel for the Official Committee of  
Unsecured Creditors*

In re:

BED BATH & BEYOND INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)



Order Filed on June 16, 2023  
by Clerk  
U.S. Bankruptcy Court  
District of New Jersey

**ORDER AUTHORIZING EMPLOYMENT AND  
RETENTION OF ALVAREZ & MARSAL NORTH AMERICA, LLC AS FINANCIAL ADVISOR TO THE  
OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF THE DEBTORS, BED, BATH &  
BEYOND, INC., ET AL., EFFECTIVE AS OF MAY 10, 2023**

The relief set forth on the following pages, numbered two (2) through five (6), is hereby  
**ORDERED.**

**DATED: June 16, 2023**

Honorable Vincent F. Papalia  
United States Bankruptcy Judge

<sup>1</sup> The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtor's proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is 650 Liberty Avenue, Union, New Jersey 07083.



Upon the application (the “Application”)<sup>2</sup> of the Official Committee of Unsecured Creditors (the “Committee”) appointed in the chapter 11 cases of the above-captioned debtors and debtors in possession (collectively, the “Debtors”), for entry of an order pursuant to sections 328, and 1103 of title 11 of the United States Code (the “Bankruptcy Code”), authorizing the employment and retention of Alvarez & Marsal North America, LLC (together with its and its affiliates’ and wholly owned subsidiaries’ respective agents, independent contractors, subcontractors, and employees, “A&M”), as financial advisor to the Committee, effective as of May 10, 2023, upon the terms set forth in the Application; and upon the Greenberg Declaration in support of the Application; and due and adequate notice of the Application having been given; and it appearing that no other or further notice of the Application need be given; and it appearing that, based on the representations in the Application and the Greenberg Declaration that A&M and its professionals are “disinterested” as such term is defined in section 101(14) of the Bankruptcy Code, and neither hold nor represent any adverse interest in these cases as required by section 1103(b) of the Bankruptcy Code; and it appearing that the relief requested in the Application is in the best interest of the Committee; and the Court having been advised that all formal and informal objections to the Application have been resolved, it is hereby

ORDERED that:

1. The Application is approved as set forth therein.
2. In accordance with Bankruptcy Code sections 328 and 1103, the Committee is authorized to employ and retain A&M effective as of May 10, 2023, as its financial advisor on the terms set forth in the Application without the need for any further action on the part of A&M or the Committee to document such retention.

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<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Application.

3. The terms of A&M's engagement, as set forth in the Application, including, without limitation, the compensation provisions and the indemnification provisions, are reasonable terms and conditions of employment and are hereby approved. However, the Debtors' obligations to indemnify A&M pursuant to the indemnification provisions included in the Application are subject to the following:

- (a) all requests by A&M for the payment of indemnification as set forth in this Order shall be made by means of an application to the Court and shall be subject to review by the Court to ensure that payment of such indemnity conforms to the terms of the Application and this Order and is reasonable under the circumstances of the litigation or settlement in respect of which indemnity is sought; provided, however, that in no event shall A&M be indemnified if a court determines by final order (which final order is no longer subject to appeal) that such claim arose out of its own bad faith, breach of fiduciary duty (if any), gross negligence, or fraud, or willful misconduct (including self-dealing);
- (b) in no event shall A&M be indemnified for any claim that either (i) a court determines by final order (which final order is no longer subject to appeal) that such claim arose out of A&M's own bad faith, self-dealing, breach of fiduciary duty (if any), gross negligence, fraud, or willful misconduct; (ii) for a contractual dispute in which the Debtors allege the breach of an indemnified party's contractual obligations if the Court determines that indemnification, contribution or reimbursement would not be permissible pursuant to *In re United Artists Theatre Company*, 315 F.3d 217 (3d Cir. 2003); or (iii) the claim is settled prior to a judicial determination as to clauses (i) or (ii), but is determined by this Court, after notice

and a hearing pursuant to terms of the Application and this Order, to be a claim or expense for which A&M is not entitled to receive indemnity under the terms of the Application and this Order; and

- (c) in the event A&M seeks reimbursement from the Debtors for attorneys' fees and expenses in connection with the payment of an indemnity claim pursuant to this Order, the invoices and supporting time records from such attorneys shall be included in A&M's own applications, both interim and final, and such invoices and time records shall be subject to the United States Trustee's Guidelines for compensation and reimbursement of expenses and the approval of the Court pursuant to sections 330 and 331 of the Bankruptcy Code without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.

4. All parties-in-interest shall retain the right to object to (1) any demand by the indemnified parties for indemnification, contribution, or reimbursement; and (2) any request for reimbursement of legal fees of A&M's independent legal counsel.

5. A&M shall be authorized to use the services of certain subcontractors as set forth in the Application (the "Contractors") and shall: (a) pass through the cost of such Contractors to the Debtors at the same rate that A&M pays the Contractors; (b) seek reimbursement for actual costs only; (c) require the Contractors to file Rule 2014 affidavits indicating that the Contractors have reviewed the Parties in Interest List in this case, disclose the Contractors' relationships, if any, with Parties in Interest List and indicate that the Contractors are disinterested; and (d) A&M

shall attach any such Contractor invoices to its monthly fee statements, interim fee applications and/or final fee applications filed in this case.

6. A&M shall file applications for interim and final allowance of compensation and reimbursement of expenses pursuant to the procedures set forth in Bankruptcy Code sections 330 and 331, such Bankruptcy Rules as may then be applicable, the Local Bankruptcy Rules, the Guidelines, and the Court's Interim Compensation Order and any amendments or modifications thereto.

7. A&M will keep its time records in tenth-of-an-hour increments in accordance with Local Rule 2016-1 of this Court and shall otherwise comply with the requirements of that Local Rule, as well as Bankruptcy Rule 2016(a), and the United States Trustee Fee Guidelines.

8. A&M will only bill 50% for non-working travel.

9. Notwithstanding any other provision in this Order, the U.S. Trustee shall have the right to object to A&M's request(s) for interim and final compensation and reimbursement based on the reasonableness standard provided in section 330 of the Bankruptcy Code rather than section 328(a) of the Bankruptcy Code. This Order and the record relating to the Court's consideration of the Application shall not prejudice or otherwise affect the rights of the U.S. Trustee to challenge the reasonableness of A&M's fees under the standard set forth in the preceding sentence. Accordingly, nothing in this Order or the record shall constitute a finding of fact or conclusion of law binding on the U.S. Trustee, on appeal or otherwise, with respect to the reasonableness of A&M's fees.

10. Notwithstanding anything in the Application to the contrary and for the avoidance of doubt, A&M will not be entitled to recover attorneys' fees or expenses for defending its fee applications in these Chapter 11 Cases.

11. The Committee will coordinate with A&M and its other retained professionals to minimize unnecessary duplication of the services provided by any of its retained professionals.

12. Prior to charging any increases in its hourly rates, A&M shall provide ten-business-days' notice of any such increases to the Debtors, the U.S. Trustee, and the Committee, and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

13. To the extent that there may be any inconsistency between the terms of the Application and this Order, the terms of this Order shall govern.

14. The Committee and A&M are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

15. This Order shall be immediately effective and enforceable upon its entry.

16. Notice of the Application as provided therein is deemed to be good and sufficient notice of such Application, and the requirements of the Bankruptcy Rules and the Local Bankruptcy Rules are satisfied by the Application.

17. This Court shall retain jurisdiction with respect to all matters arising or related to the implementation of this Order and A&M's services for the Committee.

**EXHIBIT B**  
ITEMIZED DAILY TIME RECORDS  
FOR THE PERIOD OF JUNE 1, 2023 THROUGH JUNE 30, 2023

*Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
June 1, 2023 through June 30, 2023*

Professional	Date	Hours	Time Description
<b>Asset Sales</b>			
Sterling, Andrew	6/1/2023	2.1	Review updated Hilco sales forecast
Desai, Bijal	6/2/2023	0.5	Review A&M correspondence re: intellectual property sale update
Greenberg, Mark	6/2/2023	0.2	Correspond with UCC counsel re: sale timeline extension
Sterling, Andrew	6/2/2023	1.8	Update asset purchase agreement realization analysis
Brouwer, Matthew	6/4/2023	0.7	Review Hilco GOB sales
Sinclair, Gibbons	6/4/2023	0.5	Review summary of liquidation sales to date
Brouwer, Matthew	6/5/2023	0.5	Participate on call with A&G Realty and A&M team member (Greenberg, Brouwer) to discuss lease sale update
Greenberg, Mark	6/5/2023	0.5	Participate on call with A&G Realty and A&M team member (Greenberg, Brouwer) to discuss lease sale update
Brouwer, Matthew	6/6/2023	0.3	Participate on call with Lazard and A&M team (Goulding, Brouwer, Desai) re: sale process
Desai, Bijal	6/6/2023	0.3	Participate on call with Lazard and A&M team (Goulding, Brouwer, Desai) re: sale process
Goulding, Jon	6/6/2023	0.3	Participate on call with Lazard and A&M team (Goulding, Brouwer, Desai) re: sale process
Desai, Bijal	6/6/2023	0.6	Prepare sale process update presentation for UCC
Goulding, Jon	6/6/2023	0.6	Analyze Lazard's sale process update
Greenberg, Mark	6/6/2023	0.2	Review Lazard's sale process update
Brouwer, Matthew	6/7/2023	0.2	Update sale process update presentation for UCC
Brouwer, Matthew	6/7/2023	0.6	Review proposed terms re: other asset sale
Greenberg, Mark	6/7/2023	0.3	Review paper sale
Sterling, Andrew	6/8/2023	1.3	Review Hilco sales forecast
Greenberg, Mark	6/9/2023	0.2	Review sale timeline extensions
Sterling, Andrew	6/10/2023	1.8	Analyze Hilco sales forecast / actual sales
Greenberg, Mark	6/11/2023	0.2	Correspond with Debtors' professionals re: stalking horse bidding
Sterling, Andrew	6/11/2023	1.2	Review letter of intent re: Mexican joint venture locations
Sterling, Andrew	6/11/2023	1.9	Prepare questions re: Hilco sales forecast / actual sales
Desai, Bijal	6/12/2023	0.4	Participate on call with A&G Realty and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss lease sale process
Goulding, Jon	6/12/2023	0.4	Participate on call with A&G Realty and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss lease sale process
Greenberg, Mark	6/12/2023	0.4	Participate on call with A&G Realty and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss lease sale process
Sinclair, Gibbons	6/12/2023	0.4	Participate on call with A&G Realty and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss lease sale process
Goulding, Jon	6/12/2023	0.3	Analyze lease sale schedule
Greenberg, Mark	6/12/2023	0.3	Correspond with UCC counsel re: stalking horse bid deadline
Brouwer, Matthew	6/13/2023	0.3	Participate on call with Lazard and A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss sale process update
Goulding, Jon	6/13/2023	0.3	Participate on call with Lazard and A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss sale process update
Greenberg, Mark	6/13/2023	0.3	Participate on call with Lazard and A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss sale process update
Sinclair, Gibbons	6/13/2023	0.3	Participate on call with Lazard and A&M team (Goulding, Greenberg, Brouwer, Sinclair) to discuss sale process update

*Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
June 1, 2023 through June 30, 2023*

Professional	Date	Hours	Time Description
Greenberg, Mark	6/13/2023	0.4	Participate on call with UCC counsel to discuss stalking horse bid
Brouwer, Matthew	6/13/2023	0.4	Review Lazard's latest bid tracker
Brouwer, Matthew	6/13/2023	1.1	Review stalking horse asset purchase agreement
Brouwer, Matthew	6/13/2023	1.1	Review real estate bid tracker
Brouwer, Matthew	6/13/2023	1.3	Prepare lease proceeds analysis
Goulding, Jon	6/13/2023	0.7	Review documents related to sale process
Greenberg, Mark	6/13/2023	0.1	Correspond with Debtors' professionals re: sale process
Greenberg, Mark	6/13/2023	0.2	Correspond with UCC counsel re: sale process
Greenberg, Mark	6/13/2023	0.4	Correspond with Debtors' professionals re: stalking horse bid
Greenberg, Mark	6/13/2023	1.3	Review stalking horse asset purchase agreement
Sinclair, Gibbons	6/13/2023	0.7	Review stalking horse asset purchase agreement re: contract assumption terms
Sterling, Andrew	6/13/2023	2.1	Review stalking horse asset purchase agreement
Greenberg, Mark	6/14/2023	0.5	Supervise lease proceeds analysis
Brouwer, Matthew	6/15/2023	0.2	Review latest sale process update from Lazard
Brouwer, Matthew	6/15/2023	0.2	Review sale process update for UCC
Brouwer, Matthew	6/15/2023	0.6	Review updated lease sale analysis
Goulding, Jon	6/15/2023	0.8	Review documents related to sale process
Greenberg, Mark	6/15/2023	0.1	Correspond with Lazard re: asset bids
Sterling, Andrew	6/15/2023	2.7	Review Hilco sales forecast / actual sales to date
Brouwer, Matthew	6/16/2023	1.1	Review asset bids
Goulding, Jon	6/16/2023	0.3	Review asset bids
Greenberg, Mark	6/16/2023	1.4	Review asset bids
Sinclair, Gibbons	6/16/2023	0.8	Review asset bids
Sterling, Andrew	6/16/2023	2.9	Prepare summary of asset purchase agreements / bid tracker
Sinclair, Gibbons	6/17/2023	0.7	Review bid summary
Brouwer, Matthew	6/17/2023	0.6	Participate on call with Lazard and A&M team member (Brouwer, Sinclair) re: sale process update
Sinclair, Gibbons	6/17/2023	0.6	Participate on call with Lazard and A&M team member (Brouwer, Sinclair) re: sale process update
Brouwer, Matthew	6/17/2023	1.1	Review bid summary
Desai, Bijal	6/17/2023	0.4	Review Lazard's bid summary
Greenberg, Mark	6/17/2023	0.3	Supervise development of bid summary
Sinclair, Gibbons	6/17/2023	0.4	Review Lazard's bid summary
Sterling, Andrew	6/17/2023	1.4	Review asset purchase agreements re: Beyond.com
Sterling, Andrew	6/17/2023	1.5	Review asset purchase agreements re: other brands / intellectual property
Sterling, Andrew	6/17/2023	1.9	Review asset purchase agreements re: Bed Bath & Beyond



***Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
June 1, 2023 through June 30, 2023***

Professional	Date	Hours	Time Description
Sterling, Andrew	6/17/2023	2.2	Review asset purchase agreements re: Wamsutta intellectual property
Sterling, Andrew	6/17/2023	2.8	Review asset purchase agreements re: buybuy Baby
Sinclair, Gibbons	6/18/2023	0.3	Participate on call with Lazard re: bid / auction update
Brouwer, Matthew	6/18/2023	0.8	Participate on call with Lazard and A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss sale process
Desai, Bijal	6/18/2023	0.8	Participate on call with Lazard and A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss sale process
Greenberg, Mark	6/18/2023	0.8	Participate on call with Lazard and A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss sale process
Sinclair, Gibbons	6/18/2023	0.8	Participate on call with Lazard and A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss sale process
Greenberg, Mark	6/18/2023	0.2	Correspond with Debtors' professionals re: asset bids
Greenberg, Mark	6/18/2023	1.6	Review and comment on bid summary
Sterling, Andrew	6/18/2023	1.1	Analyze Lazard bid summary
Sterling, Andrew	6/18/2023	2.5	Update bid summary re: proposed bid terms
Desai, Bijal	6/19/2023	0.3	Participate on call with A&G Realty and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss lease sale process
Goulding, Jon	6/19/2023	0.3	Participate on call with A&G Realty and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss lease sale process
Greenberg, Mark	6/19/2023	0.3	Participate on call with A&G Realty and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss lease sale process
Sinclair, Gibbons	6/19/2023	0.3	Participate on call with A&G Realty and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss lease sale process
Brouwer, Matthew	6/19/2023	0.3	Participate on call with Lazard and A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss asset bids
Desai, Bijal	6/19/2023	0.3	Participate on call with Lazard and A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss asset bids
Greenberg, Mark	6/19/2023	0.3	Participate on call with Lazard and A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss asset bids
Sinclair, Gibbons	6/19/2023	0.3	Participate on call with Lazard and A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss asset bids
Brouwer, Matthew	6/19/2023	0.8	Review updated bid summary
Sterling, Andrew	6/19/2023	1.9	Update presentation to UCC re: sale process update
Brouwer, Matthew	6/20/2023	0.4	Review updated bid summary presentation for UCC
Brouwer, Matthew	6/20/2023	0.6	Review draft of qualified bids
Greenberg, Mark	6/20/2023	0.2	Correspond with Lazard re: sale process
Greenberg, Mark	6/20/2023	0.2	Correspond with UCC counsel re: asset bids
Greenberg, Mark	6/20/2023	0.5	Correspond with UCC re: sale auction
Sterling, Andrew	6/20/2023	0.6	Update bid summary re: bids received
Brouwer, Matthew	6/21/2023	0.8	Review draft of qualified bids
Greenberg, Mark	6/21/2023	0.2	Review stalking horse bid
Brouwer, Matthew	6/21/2023	4.5	Attend BBBY auction
Sterling, Andrew	6/21/2023	3.5	Attend BBBY auction (partial)
Brouwer, Matthew	6/22/2023	0.2	Correspondence with UCC counsel re: sale of intellectual property
Brouwer, Matthew	6/22/2023	0.3	Analyze Hilco sales forecast
Greenberg, Mark	6/22/2023	0.2	Correspond with Lazard re: sale process

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Professional	Date	Hours	Time Description
Brouwer, Matthew	6/23/2023	0.5	Review lease bid summary
Greenberg, Mark	6/23/2023	0.3	Correspond with UCC counsel and A&G Realty re: lease sale auction
Greenberg, Mark	6/23/2023	0.4	Review lease bid summary
Brouwer, Matthew	6/24/2023	0.6	Review and comment on lease sale tracker
Sterling, Andrew	6/24/2023	2.2	Update lease sale tracker
Brouwer, Matthew	6/25/2023	0.3	Review and comment on lease sale tracker
Brouwer, Matthew	6/26/2023	4.4	Attend lease auction (partial)
Greenberg, Mark	6/26/2023	5.0	Attend lease auction (partial)
Sterling, Andrew	6/26/2023	6.0	Attend lease auction
Brouwer, Matthew	6/26/2023	0.3	Review Hilo update re: actual sales
Sterling, Andrew	6/26/2023	1.4	Update lease sale tracker
Brouwer, Matthew	6/27/2023	0.4	Participate on call with Lazard and A&M team (Greenberg, Brouwer, Sinclair) to discuss buybuy Baby sale process
Greenberg, Mark	6/27/2023	0.4	Participate on call with Lazard and A&M team (Greenberg, Brouwer, Sinclair) to discuss buybuy Baby sale process
Sinclair, Gibbons	6/27/2023	0.4	Participate on call with Lazard and A&M team (Greenberg, Brouwer, Sinclair) to discuss buybuy Baby sale process
Greenberg, Mark	6/27/2023	0.2	Participate on call with UCC counsel to discuss sale process
Brouwer, Matthew	6/27/2023	0.3	Correspond with AlixPartners re: other asset sale
Greenberg, Mark	6/27/2023	0.4	Correspond with UCC counsel, UCC member and A&G Realty re: lease sale bid tracker
Greenberg, Mark	6/27/2023	0.4	Supervise development of lease bid summary
Greenberg, Mark	6/27/2023	0.9	Review lease bid summary
Sinclair, Gibbons	6/27/2023	0.3	Correspond with A&M team re: sale process update
Sterling, Andrew	6/27/2023	2.1	Review additional bids re: buybuy Baby
Sterling, Andrew	6/27/2023	2.7	Update lease sale tracker
Sinclair, Gibbons	6/28/2023	0.4	Participate on call with Lazard re: sale process update
Sterling, Andrew	6/28/2023	5.8	Attend buybuy Baby auction (partial)
Brouwer, Matthew	6/28/2023	0.7	Review updated lease sale tracker
Brouwer, Matthew	6/28/2023	1.6	Analyze going concern bids provided by Lazard
Greenberg, Mark	6/28/2023	0.2	Correspond with unsecured creditor re: intellectual property sale
Greenberg, Mark	6/28/2023	0.2	Correspond with UCC counsel re: sale auction
Sinclair, Gibbons	6/28/2023	0.5	Prepare intellectual property / going concern bid analysis
Sinclair, Gibbons	6/28/2023	7.0	Attend buybuy Baby auction
Sterling, Andrew	6/28/2023	1.5	Update bid tracker re: estimated lease proceeds
Sterling, Andrew	6/28/2023	1.6	Prepare summary of bids re: buybuy Baby going concern auction
Brouwer, Matthew	6/29/2023	0.1	Review auction results
<b>Subtotal</b>		<b>131.2</b>	

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Professional	Date	Hours	Time Description
<b>Case Administration</b>			
Desai, Bijal	6/1/2023	1.0	Participate on call with UCC counsel and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss UCC work plan
Goulding, Jon	6/1/2023	1.0	Participate on call with UCC counsel and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss UCC work plan
Greenberg, Mark	6/1/2023	1.0	Participate on call with UCC counsel and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss UCC work plan
Sinclair, Gibbons	6/1/2023	1.0	Participate on call with UCC counsel and A&M team (Goulding, Greenberg, Sinclair, Desai) to discuss UCC work plan
Greenberg, Mark	6/5/2023	1.2	Update A&M workplan
Brouwer, Matthew	6/15/2023	0.4	Update A&M workplan
Brouwer, Matthew	6/19/2023	0.3	Update A&M workplan
Greenberg, Mark	6/20/2023	0.8	Update A&M workplan
Brouwer, Matthew	6/29/2023	0.1	Update A&M workplan
Greenberg, Mark	6/29/2023	0.2	Update A&M workplan
<b>Subtotal</b>		<b>7.0</b>	
<b>Cash Budget</b>			
Brouwer, Matthew	6/1/2023	0.5	Review diligence responses from AlixPartners re: weekly cash flow budget
Brouwer, Matthew	6/1/2023	0.8	Prepare liquidity presentation for UCC
Brouwer, Matthew	6/1/2023	1.4	Analyze weekly cash flow budget assumptions
Goulding, Jon	6/1/2023	1.1	Analyze weekly cash flow budget
Sinclair, Gibbons	6/1/2023	2.2	Analyze budget-to-actual cash variance report
Sinclair, Gibbons	6/1/2023	1.2	Update due diligence request list re: cash flow budget
Sterling, Andrew	6/1/2023	1.3	Analyze weekly operational update
Brouwer, Matthew	6/2/2023	0.6	Analyze budget-to-actual cash variance report
Brouwer, Matthew	6/2/2023	0.7	Review weekly operational update
Brouwer, Matthew	6/2/2023	1.1	Review weekly cash flow budget
Brouwer, Matthew	6/2/2023	2.1	Update liquidity presentation for UCC
Sinclair, Gibbons	6/2/2023	0.8	Update budget-to-actual cash variance report re: April 22 to May 25 cash flow budget report
Sinclair, Gibbons	6/2/2023	1.4	Update budget-to-actual cash variance report re: summary of changes
Sinclair, Gibbons	6/2/2023	2.1	Update budget-to-actual cash variance report re: due diligence questions
Sterling, Andrew	6/2/2023	1.7	Review weekly cash flow budget assumptions
Sterling, Andrew	6/2/2023	2.4	Prepare budget-to-actual cash variance report re: April 22 to May 25 cash flow budget report
Brouwer, Matthew	6/3/2023	2.1	Review updated budget-to-actual cash variance report
Sterling, Andrew	6/3/2023	2.1	Prepare presentation for UCC re: weekly cash flow budget
Sterling, Andrew	6/3/2023	2.4	Prepare presentation to UCC re: weekly cash flow budget assumptions
Brouwer, Matthew	6/4/2023	2.3	Update presentation for UCC re: budget-to-actual cash variance report
Brouwer, Matthew	6/4/2023	2.1	Review presentation for UCC re: weekly cash flow budget

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Professional	Date	Hours	Time Description
Sterling, Andrew	6/4/2023	0.7	Prepare question list re: cash flow budget
Sterling, Andrew	6/4/2023	2.1	Prepare presentation for UCC re: weekly cash flow budget risks / opportunities
Sterling, Andrew	6/4/2023	2.9	Update budget-to-actual cash variance report re: cash flow bridge
Brouwer, Matthew	6/5/2023	1.3	Update presentation for UCC re: weekly cash flow budget
Brouwer, Matthew	6/5/2023	2.3	Analyze weekly cash flow budget
Brouwer, Matthew	6/5/2023	2.4	Update liquidity presentation for UCC
Greenberg, Mark	6/5/2023	0.5	Review budget-to-actual variance report for UCC
Sterling, Andrew	6/5/2023	0.7	Update question list re: cash flow budget
Brouwer, Matthew	6/6/2023	1.1	Participate on call with Alix Partners and A&M team member (Brouwer, Sterling) re: cash flow diligence
Sterling, Andrew	6/6/2023	1.1	Participate on call with Alix Partners and A&M team member (Brouwer, Sterling) re: cash flow diligence
Brouwer, Matthew	6/6/2023	1.7	Update presentation for UCC re: budget-to-actual cash variance report
Brouwer, Matthew	6/6/2023	1.4	Analyze weekly cash flow budget assumptions
Desai, Bijal	6/7/2023	0.7	Prepare weekly professional fee estimate
Greenberg, Mark	6/7/2023	0.2	Correspond with Debtors' professionals re: UCC professional fee estimates
Brouwer, Matthew	6/7/2023	0.5	Participate on call with M3 and A&M team (Brouwer, Sterling, Desai) re: wind-down budget
Desai, Bijal	6/7/2023	0.5	Participate on call with M3 and A&M team (Brouwer, Sterling, Desai) re: wind-down budget
Sterling, Andrew	6/7/2023	0.5	Participate on call with M3 and A&M team (Brouwer, Sterling, Desai) re: wind-down budget
Brouwer, Matthew	6/7/2023	0.7	Participate on call with AlixPartners re: wind-down budget
Brouwer, Matthew	6/7/2023	0.8	Participate on call with Debtors' professionals, UCC counsel and A&M team member (Greenberg, Brouwer) to discuss budget reserves
Greenberg, Mark	6/7/2023	0.8	Participate on call with Debtors' professionals, UCC counsel and A&M team member (Greenberg, Brouwer) to discuss budget reserves
Brouwer, Matthew	6/7/2023	0.4	Analyze weekly cash flow budget reserves
Brouwer, Matthew	6/7/2023	2.1	Review and comment on weekly cash flow budget
Desai, Bijal	6/7/2023	1.1	Analyze wind-down budget
Greenberg, Mark	6/7/2023	0.2	Correspond with Debtors' professionals re: cash budget
Greenberg, Mark	6/7/2023	1.1	Analyze latest weekly cash flow budget
Greenberg, Mark	6/7/2023	0.6	Review budget-to-actual variance report for UCC
Sinclair, Gibbons	6/7/2023	0.5	Update weekly cash flow budget analysis
Sterling, Andrew	6/7/2023	0.8	Analyze weekly operational update
Sterling, Andrew	6/7/2023	2.3	Update UCC presentation re: updated cash flow budget
Sterling, Andrew	6/7/2023	2.4	Review and comment on weekly cash flow budget
Brouwer, Matthew	6/8/2023	1.1	Analyze weekly cash flow budget
Brouwer, Matthew	6/8/2023	2.3	Review updated presentation for UCC re: weekly cash flow budget
Sinclair, Gibbons	6/8/2023	0.4	Review Hilco retention application re: cash flow budget analysis
Sterling, Andrew	6/8/2023	2.3	Update presentation for UCC re: weekly cash flow budget risks / opportunities

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Professional	Date	Hours	Time Description
Brouwer, Matthew	6/9/2023	0.9	Review weekly cash flow budget
Brouwer, Matthew	6/9/2023	1.9	Review updated presentation for UCC re: weekly cash flow budget
Greenberg, Mark	6/9/2023	0.2	Review priority claims reserve
Brouwer, Matthew	6/10/2023	0.3	Analyze Debtors' budgeted professional fee forecast
Brouwer, Matthew	6/10/2023	2.1	Review liquidity presentation for UCC
Sterling, Andrew	6/10/2023	0.6	Analyze Debtors' budgeted professional fee forecast
Brouwer, Matthew	6/11/2023	1.7	Review updated presentation for UCC re: weekly cash flow budget
Brouwer, Matthew	6/12/2023	0.6	Review weekly operational update
Brouwer, Matthew	6/12/2023	2.1	Review and comment on presentation for UCC re: weekly cash flow budget
Greenberg, Mark	6/12/2023	0.2	Review winddown reserve
Sterling, Andrew	6/12/2023	1.3	Analyze weekly operational update
Brouwer, Matthew	6/13/2023	0.4	Participate on call with AlixPartners and A&M team member (Greenberg, Brouwer) to discuss cash budget
Greenberg, Mark	6/13/2023	0.4	Participate on call with AlixPartners and A&M team member (Greenberg, Brouwer) to discuss cash budget
Brouwer, Matthew	6/13/2023	0.6	Participate on call with UCC counsel and A&M team (Greenberg, Brouwer) to discuss cash budget issues
Greenberg, Mark	6/13/2023	0.6	Participate on call with UCC counsel and A&M team (Greenberg, Brouwer) to discuss cash budget issues
Brouwer, Matthew	6/13/2023	1.9	Analyze impact of liquidation sales compared to cash flow budget
Greenberg, Mark	6/13/2023	0.3	Analyze cash flow budget
Sterling, Andrew	6/13/2023	2.6	Review and comment on weekly cash flow budget
Sterling, Andrew	6/13/2023	2.1	Prepare presentation for UCC re: weekly cash flow budget
Brouwer, Matthew	6/13/2023	0.3	Participate on call with AlixPartners and A&M team member (Greenberg, Brouwer) to discuss cash budget revisions
Greenberg, Mark	6/13/2023	0.3	Participate on call with AlixPartners and A&M team member (Greenberg, Brouwer) to discuss cash budget revisions
Greenberg, Mark	6/13/2023	0.4	Analyze DIP budget
Sterling, Andrew	6/13/2023	2.4	Update budget-to-actual cash variance report re: cash flow bridge
Brouwer, Matthew	6/14/2023	2.6	Review presentation for UCC re: weekly cash flow budget
Desai, Bijal	6/14/2023	0.3	Prepare weekly professional fee estimate
Goulding, Jon	6/14/2023	0.7	Analyze weekly cash flow budget
Greenberg, Mark	6/14/2023	0.2	Review cash flow budget presentation for UCC
Brouwer, Matthew	6/15/2023	1.1	Update weekly cash flow budget analysis
Greenberg, Mark	6/15/2023	0.2	Review Debtors' professionals cash flow budget report
Brouwer, Matthew	6/16/2023	0.2	Review weekly operational update
Greenberg, Mark	6/16/2023	1.9	Review and comment on cash flow budget presentation for UCC
Sterling, Andrew	6/16/2023	1.3	Update presentation for UCC re: weekly cash flow budget
Brouwer, Matthew	6/19/2023	0.5	Participate on call with AlixPartners and A&M team member (Brouwer, Sterling) re: cash flow forecast
Sterling, Andrew	6/19/2023	0.5	Participate on call with AlixPartners and A&M team member (Brouwer, Sterling) re: cash flow forecast

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Professional	Date	Hours	Time Description
Brouwer, Matthew	6/19/2023	1.1	Analyze weekly cash flow budget assumptions
Brouwer, Matthew	6/19/2023	1.0	Review and comment on presentation for UCC re: weekly cash flow budget
Sterling, Andrew	6/19/2023	2.2	Review presentation for UCC re: weekly cash flow budget
Brouwer, Matthew	6/20/2023	1.1	Review Debtors' support material re: other asset recovery assumptions
Brouwer, Matthew	6/20/2023	2.4	Update presentation for UCC re: weekly cash flow budget
Sterling, Andrew	6/20/2023	1.8	Update presentation for UCC re: weekly cash flow budget
Desai, Bijal	6/21/2023	0.5	Prepare weekly professional fee estimate
Greenberg, Mark	6/21/2023	0.4	Review weekly professional fee estimate
Brouwer, Matthew	6/21/2023	1.9	Review and comment on presentation for UCC re: weekly cash flow budget
Greenberg, Mark	6/21/2023	2.7	Update cash flow budget update presentation to UCC
Sterling, Andrew	6/21/2023	1.6	Update presentation for UCC re: weekly cash flow budget
Greenberg, Mark	6/22/2023	1.1	Update cash flow budget update presentation to UCC
Sinclair, Gibbons	6/22/2023	0.2	Review weekly operational update
Brouwer, Matthew	6/23/2023	0.7	Review weekly cash flow budget
Brouwer, Matthew	6/23/2023	0.7	Review weekly operational update
Brouwer, Matthew	6/26/2023	0.4	Review budget-to-actual variance report for UCC
Sinclair, Gibbons	6/26/2023	0.6	Analyze weekly cash flow budget
Sinclair, Gibbons	6/26/2023	0.8	Analyze updated cash flow budget re: budget-to-actual variance report
Sinclair, Gibbons	6/26/2023	1.3	Prepare updated budget-to-actual variance analysis
Sinclair, Gibbons	6/26/2023	1.5	Analyze historical budgets re: cash flow budget presentation for UCC
Sinclair, Gibbons	6/27/2023	1.4	Update due diligence request list re: budget-to-actual items outstanding
Desai, Bijal	6/28/2023	0.8	Prepare weekly professional fee estimate
Greenberg, Mark	6/28/2023	0.4	Review weekly professional fee estimate
Greenberg, Mark	6/28/2023	0.3	Correspond with Debtors' professionals and UCC counsel re: UCC professional fee estimates
Sterling, Andrew	6/29/2023	2.6	Prepare budget-to-actual cash variance report re: April 22 to June 29 cash flow budget report
Brouwer, Matthew	6/30/2023	0.6	Review budget-to-actual cash variance report re: April 22 to June 29 cash flow budget report
Brouwer, Matthew	6/30/2023	0.9	Review weekly operational update
Brouwer, Matthew	6/30/2023	1.1	Analyze weekly cash flow budget
Greenberg, Mark	6/30/2023	0.5	Review cash flow budget activity
Sterling, Andrew	6/30/2023	1.3	Analyze weekly operational update
Sterling, Andrew	6/30/2023	1.8	Update presentation for UCC re: weekly cash flow budget
<b>Subtotal</b>		<b>142.3</b>	

Claims / Liabilities Subject to Compromise			
Brouwer, Matthew	6/12/2023	0.6	Analyze estimated contract cure amounts

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Professional	Date	Hours	Time Description
Sinclair, Gibbons	6/12/2023	0.6	Review contract cure schedule re: stalking horse bid
Sterling, Andrew	6/12/2023	0.6	Review priority claim amounts
Brouwer, Matthew	6/13/2023	0.8	Review contract cure schedule re: stalking horse bid
Desai, Bijal	6/13/2023	0.8	Review contract cure schedule re: stalking horse bid
Desai, Bijal	6/13/2023	1.8	Prepare summary of estimated contract cure amounts
Greenberg, Mark	6/15/2023	0.2	Participate on call with Debtors' professionals to discuss administrative claims
Brouwer, Matthew	6/15/2023	0.6	Analyze 503(b)(9) claims
Desai, Bijal	6/15/2023	0.3	Review estimated cure costs re: IT go-forward vendors
Greenberg, Mark	6/16/2023	0.1	Correspond with Debtors' professionals re: administrative claims
Greenberg, Mark	6/26/2023	0.1	Correspond with Debtors' professionals re: administrative claims
Greenberg, Mark	6/27/2023	0.2	Correspond with Debtors' professionals and UCC counsel re: administrative claims
Brouwer, Matthew	6/28/2023	0.9	Prepare estimated FILO recovery analysis
Sterling, Andrew	6/29/2023	1.5	Prepare presentation for UCC re: estimated FILO recoveries
Brouwer, Matthew	6/29/2023	2.0	Update presentation for UCC re: estimated FILO recoveries
Brouwer, Matthew	6/30/2023	0.4	Review presentation for UCC re: estimated FILO recoveries
<b>Subtotal</b>		<b>11.5</b>	
<b>Contracts</b>			
Sterling, Andrew	6/14/2023	2.1	Prepare summary of rejected leases
Brouwer, Matthew	6/21/2023	0.8	Review updated lease rejection / assignment summary
Sterling, Andrew	6/24/2023	2.8	Review A&G Realty lease summary by store location
<b>Subtotal</b>		<b>5.7</b>	
<b>Court Attendance / Participation</b>			
Brouwer, Matthew	6/14/2023	2.0	Attend court hearing re: DIP financing
Desai, Bijal	6/14/2023	2.0	Attend court hearing re: DIP financing
Greenberg, Mark	6/14/2023	2.0	Attend court hearing re: DIP financing
Sinclair, Gibbons	6/14/2023	1.3	Attend court hearing re: DIP financing (partial)
Brouwer, Matthew	6/27/2023	1.5	Attend court hearing re: DIP reconsideration motion
Desai, Bijal	6/27/2023	1.5	Attend court hearing re: DIP reconsideration motion
Greenberg, Mark	6/27/2023	1.5	Attend court hearing re: DIP reconsideration motion
Sinclair, Gibbons	6/27/2023	1.5	Attend court hearing re: DIP reconsideration motion
Brouwer, Matthew	6/28/2023	6.5	Attend court hearing re: DIP reconsideration motion
Desai, Bijal	6/28/2023	6.5	Attend court hearing re: DIP reconsideration motion

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Professional	Date	Hours	Time Description
Greenberg, Mark	6/28/2023	4.6	Attend court hearing re: DIP reconsideration motion (partial)
<b>Subtotal</b>		<b>30.9</b>	
<b>Employee Matters</b>			
Brouwer, Matthew	6/5/2023	0.2	Review WARN Act notice
Greenberg, Mark	6/5/2023	0.1	Review WARN Act notice
Greenberg, Mark	6/5/2023	0.2	Correspond with Debtors' professionals re: WARN Act liability
Hoeinghaus, Allison	6/5/2023	0.3	Review AlixPartners' summary of WARN reserves
Hernandez, Dylan	6/7/2023	1.4	Review WARN Act notice requirements
Hoeinghaus, Allison	6/7/2023	0.7	Review WARN Act notice requirements
Hernandez, Dylan	6/8/2023	2.3	Prepare executive compensation benchmarking analysis
Hoeinghaus, Allison	6/8/2023	0.8	Analyze executive compensation
Hoeinghaus, Allison	6/8/2023	1.2	Review executive compensation benchmarking analysis
Brouwer, Matthew	6/8/2023	0.6	Participate on call with A&M team (Greenberg, Hoeinghaus, Brouwer, Hernandez) to discuss employee compensation issues
Greenberg, Mark	6/8/2023	0.6	Participate on call with A&M team (Greenberg, Hoeinghaus, Brouwer, Hernandez) to discuss employee compensation issues
Hernandez, Dylan	6/8/2023	0.6	Participate on call with A&M team (Greenberg, Hoeinghaus, Brouwer, Hernandez) to discuss employee compensation issues
Hoeinghaus, Allison	6/8/2023	0.6	Participate on call with A&M team (Greenberg, Hoeinghaus, Brouwer, Hernandez) to discuss employee compensation issues
Greenberg, Mark	6/8/2023	1.5	Analyze budgeted employee compensation
Hill, Michael	6/8/2023	2.4	Review employee compensation calculations
Hill, Michael	6/8/2023	2.8	Analyze employee severance calculations
Sinclair, Gibbons	6/12/2023	0.9	Analyze additional employee compensation
Hoeinghaus, Allison	6/14/2023	0.4	Review employee compensation surveys
Sinclair, Gibbons	6/14/2023	0.5	Conduct research re: insider employment for employee compensation analysis
Hernandez, Dylan	6/15/2023	0.7	Update executive compensation benchmarking analysis
Hoeinghaus, Allison	6/15/2023	1.7	Review and comment on updated executive compensation benchmarking analysis
Hernandez, Dylan	6/15/2023	0.6	Participate on call with A&M team member (Hoeinghaus, Hernandez) re: equity compensation analysis
Hoeinghaus, Allison	6/15/2023	0.6	Participate on call with A&M team member (Hoeinghaus, Hernandez) re: equity compensation analysis
Greenberg, Mark	6/15/2023	0.3	Supervise employee compensation analysis
Brouwer, Matthew	6/16/2023	0.3	Analyze executive compensation
Greenberg, Mark	6/16/2023	0.7	Review employee compensation arrangements for insiders
Sinclair, Gibbons	6/16/2023	0.6	Update due diligence request list re: executive compensation items
Hernandez, Dylan	6/21/2023	1.3	Update executive compensation benchmarking analysis re: additional executives
Hoeinghaus, Allison	6/21/2023	0.7	Review executive compensation surveys
Dinh, Riley	6/22/2023	0.7	Participate on call with A&M team member (Dinh, Hernandez) re: equity transaction analysis for employees
Hernandez, Dylan	6/22/2023	0.7	Participate on call with A&M team member (Dinh, Hernandez) re: equity transaction analysis for employees



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Professional	Date	Hours	Time Description
Dinh, Riley	6/22/2023	1.6	Update executive compensation benchmarking analysis re: CEO comparables
Hernandez, Dylan	6/22/2023	2.3	Update executive compensation benchmarking analysis re: key metric comparables
Dinh, Riley	6/23/2023	2.8	Prepare equity transaction analysis for top executives
Hoeinghaus, Allison	6/26/2023	1.1	Prepare equity transaction analysis for top executives
Warren, Matthew	6/26/2023	2.3	Review proxy statements re: historical directors
Dinh, Riley	6/27/2023	1.6	Update equity transaction analysis re: additional executives
Hernandez, Dylan	6/27/2023	2.4	Review and comment on equity transaction analysis for executives
Dinh, Riley	6/27/2023	1.7	Update equity transaction analysis
Dinh, Riley	6/27/2023	0.6	Participate on call with A&M team (Hoeinghaus, Hernandez, Dinh) re: equity transaction analysis for employees
Hernandez, Dylan	6/27/2023	0.6	Participate on call with A&M team (Hoeinghaus, Hernandez, Dinh) re: equity transaction analysis for employees
Hoeinghaus, Allison	6/27/2023	0.6	Participate on call with A&M team (Hoeinghaus, Hernandez, Dinh) re: equity transaction analysis for employees
Dinh, Riley	6/28/2023	0.3	Conduct research re: employee share dispositions for tax withholding obligations
Hernandez, Dylan	6/28/2023	2.3	Review equity transactions for select executives
Hoeinghaus, Allison	6/28/2023	0.7	Review revised equity transaction analysis for top executives
Dinh, Riley	6/29/2023	2.4	Update equity transaction analysis for select executives
Dinh, Riley	6/29/2023	0.4	Participate on call with A&M team (Hoeinghaus, Dinh) re: equity transaction analysis for employees
Hoeinghaus, Allison	6/29/2023	0.4	Participate on call with A&M team (Hoeinghaus, Dinh) re: equity transaction analysis for employees
Dinh, Riley	6/29/2023	1.6	Update executive compensation benchmarking analysis
Dinh, Riley	6/30/2023	2.1	Update equity transaction analysis for select executives
Hoeinghaus, Allison	6/30/2023	0.3	Review equity transaction analysis
<b>Subtotal</b>		<b>55.1</b>	
<b>Fee Application</b>			
Desai, Bijal	6/16/2023	2.2	Prepare May fee statement
Greenberg, Mark	6/16/2023	0.2	Supervise preparation of monthly fee statement
Desai, Bijal	6/17/2023	2.1	Update May fee statement
Desai, Bijal	6/17/2023	2.8	Update May fee statement
Desai, Bijal	6/19/2023	2.6	Update May fee statement
Greenberg, Mark	6/26/2023	2.6	Review May fee statement
Desai, Bijal	6/27/2023	2.7	Update May fee statement
Greenberg, Mark	6/28/2023	0.2	Correspond with UCC counsel re: fee statement filing
Greenberg, Mark	6/28/2023	2.0	Review May fee statement
<b>Subtotal</b>		<b>17.4</b>	
<b>Financial &amp; Operational Matters</b>			
Brouwer, Matthew	6/1/2023	1.0	Participate on call with UCC member, UCC counsel and A&M team (Greenberg, Brouwer) to discuss historical financial results

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Time Description</b>
Greenberg, Mark	6/1/2023	1.0	Participate on call with UCC member, UCC counsel and A&M team (Greenberg, Brouwer) to discuss historical financial results
Brouwer, Matthew	6/1/2023	0.4	Review data room contents
Brouwer, Matthew	6/1/2023	0.6	Update due diligence request list tracker
Brouwer, Matthew	6/1/2023	0.7	Analyze historical financial statements
Desai, Bijal	6/1/2023	0.8	Review data room contents
Desai, Bijal	6/1/2023	1.2	Review document production
Sinclair, Gibbons	6/1/2023	1.3	Update summary of investment banker fee compensation analysis
Sinclair, Gibbons	6/1/2023	1.4	Update investment banker compensation analysis re: market comparables
Sinclair, Gibbons	6/1/2023	1.5	Analyze sales by vendor
Sinclair, Gibbons	6/1/2023	2.2	Update due diligence request list re: responsive documents
Sterling, Andrew	6/1/2023	0.3	Review due diligence request list
Brouwer, Matthew	6/2/2023	0.5	Review discovery documents
Brouwer, Matthew	6/2/2023	1.1	Update due diligence request list
Greenberg, Mark	6/2/2023	0.2	Review due diligence request list
Sinclair, Gibbons	6/2/2023	1.8	Review data room contents
Greenberg, Mark	6/5/2023	0.3	Correspond with A&G Realty re: lease termination economics
Greenberg, Mark	6/5/2023	0.3	Correspond with UCC counsel re: lease termination memo to UCC
Greenberg, Mark	6/5/2023	1.1	Review lease termination economics
Brouwer, Matthew	6/7/2023	0.2	Review data room contents
Desai, Bijal	6/7/2023	0.5	Review data room contents re: segmented financials
Hurley, Stephen	6/8/2023	1.8	Review historical SEC filings re: share repurchase program
Sterling, Andrew	6/8/2023	2.1	Prepare presentation for UCC re: due diligence responses
Hurley, Stephen	6/9/2023	0.7	Analyze historical SEC filings re: share repurchase program
Hurley, Stephen	6/9/2023	2.2	Prepare summary of historical SEC filings re: share repurchase program
Brouwer, Matthew	6/10/2023	0.9	Update due diligence request list tracker
Sterling, Andrew	6/11/2023	1.6	Compare lease rejection notices to A&G Realty lease schedule
Sinclair, Gibbons	6/12/2023	1.0	Review data room contents re: responsive documents
Brouwer, Matthew	6/13/2023	1.1	Update due diligence request list tracker
Greenberg, Mark	6/13/2023	0.3	Correspond with Debtors' professionals re: inventory / equipment balances
Sinclair, Gibbons	6/13/2023	0.9	Draft memorandum re: UCC counsel's document production request
Sinclair, Gibbons	6/13/2023	1.3	Update due diligence request list tracker re: solvency items
Sterling, Andrew	6/13/2023	0.8	Review responses to due diligence request list
Sterling, Andrew	6/13/2023	2.8	Compare lease rejection motion to A&G Realty lease schedule
Hurley, Stephen	6/14/2023	2.5	Update summary of historical SEC filings re: share repurchase program

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Professional	Date	Hours	Time Description
Sinclair, Gibbons	6/14/2023	0.3	Correspond with AlixPartners re: due diligence request list
Brouwer, Matthew	6/15/2023	0.3	Review data room contents
Hurley, Stephen	6/15/2023	1.7	Prepare timeline of historical share repurchases
Sinclair, Gibbons	6/15/2023	0.4	Correspond with AlixPartners re: due diligence request list
Greenberg, Mark	6/16/2023	0.2	Correspond with Debtors' professionals and UCC counsel re: property abandonment
Sinclair, Gibbons	6/18/2023	0.5	Update document request list to reflect received documents and requests from UCC counsel
Sinclair, Gibbons	6/18/2023	1.2	Review data room for responsive documents
Brouwer, Matthew	6/19/2023	0.3	Review document request list from UCC counsel
Desai, Bijal	6/19/2023	1.8	Review data room contents re: investor diligence
Sterling, Andrew	6/19/2023	2.8	Update presentation for UCC re: due diligence responses
Brouwer, Matthew	6/20/2023	0.2	Review data room contents
Greenberg, Mark	6/22/2023	0.7	Supervise development of historical timeline of events
Sinclair, Gibbons	6/22/2023	0.8	Review due diligence request list
Sinclair, Gibbons	6/22/2023	1.2	Review company financials for timeline development
Sinclair, Gibbons	6/23/2023	3.3	Develop timeline of key events
Warren, Matthew	6/27/2023	1.2	Conduct research re: historical stock price changes
Brouwer, Matthew	6/28/2023	0.5	Update due diligence request list tracker
Brouwer, Matthew	6/28/2023	0.3	Review data room contents
Sinclair, Gibbons	6/28/2023	0.8	Update timeline of historical transactions
Sinclair, Gibbons	6/29/2023	1.2	Review document production for responsive documents
Sterling, Andrew	6/29/2023	1.4	Update lease tracker re: lease rejection notice
Warren, Matthew	6/29/2023	2.3	Review SEC filings re: stock issued
Sinclair, Gibbons	6/30/2023	0.7	Update diligence request list in preparation for call with Debtors
Desai, Bijal	6/30/2023	0.6	Participate on call with AlixPartners and A&M team (Sinclair, Sterling, Desai) re: due diligence request list
Sinclair, Gibbons	6/30/2023	0.6	Participate on call with AlixPartners and A&M team (Sinclair, Sterling, Desai) re: due diligence request list
Sterling, Andrew	6/30/2023	0.6	Participate on call with AlixPartners and A&M team (Sinclair, Sterling, Desai) re: due diligence request list
Sinclair, Gibbons	6/30/2023	0.5	Update due diligence request tracker
<b>Subtotal</b>		<b>64.8</b>	
<b>Financing Matters (DIP, Exit, Other)</b>			
Greenberg, Mark	6/9/2023	0.2	Participate on call with UCC counsel to discuss DIP issues
Greenberg, Mark	6/9/2023	0.2	Correspond with UCC member re: debt trading prices
Brouwer, Matthew	6/12/2023	0.3	Review UCC counsel's draft letter re: DIP settlement
Brouwer, Matthew	6/13/2023	0.2	Participate on call with UCC counsel and A&M team member (Greenberg, Brouwer) to discuss DIP issues
Greenberg, Mark	6/13/2023	0.2	Participate on call with UCC counsel and A&M team member (Greenberg, Brouwer) to discuss DIP issues

**Exhibit B**

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Professional	Date	Hours	Time Description
Greenberg, Mark	6/29/2023	0.2	Correspond with UCC counsel re: DIP reconsideration hearing
<b>Subtotal</b>		<b>1.3</b>	
<b>Firm Retention</b>			
Greenberg, Mark	6/1/2023	1.0	Update A&M retention application
Greenberg, Mark	6/2/2023	0.7	Update A&M retention application
Sinclair, Gibbons	6/5/2023	0.2	Update A&M retention application
Greenberg, Mark	6/6/2023	1.4	Update A&M retention application
Hill, Michael	6/7/2023	0.9	Prepare potential parties of interest list re: retention application
Hill, Michael	6/7/2023	1.1	Update A&M retention application
Sinclair, Gibbons	6/7/2023	0.3	Correspond with UCC counsel re: A&M retention application
Sinclair, Gibbons	6/7/2023	2.2	Update A&M retention application
Greenberg, Mark	6/13/2023	0.4	Review US Trustee comments to A&M retention order
Greenberg, Mark	6/14/2023	0.1	Participate on call with Debtors' professionals to discuss A&M retention application
Greenberg, Mark	6/14/2023	0.3	Prepare response to US Trustee re: A&M retention application
Greenberg, Mark	6/16/2023	0.2	Review A&M retention order
<b>Subtotal</b>		<b>8.8</b>	
<b>General Correspondence with UCC &amp; UCC Counsel</b>			
Greenberg, Mark	6/5/2023	0.6	Correspond with UCC counsel re: WARN Act notice and UCC settlement
Brouwer, Matthew	6/8/2023	0.3	Prepare talking points for UCC call re: budget-to-actual variance report / sale process update
Brouwer, Matthew	6/8/2023	0.8	Participate on UCC call with A&M team (Goulding, Greenberg, Brouwer) to discuss sale update, cash flow update, and DIP matters
Goulding, Jon	6/8/2023	0.8	Participate on UCC call with A&M team (Goulding, Greenberg, Brouwer) to discuss sale update, cash flow update, and DIP matters
Greenberg, Mark	6/8/2023	0.8	Participate on UCC call with A&M team (Goulding, Greenberg, Brouwer) to discuss sale update, cash flow update, and DIP matters
Greenberg, Mark	6/8/2023	0.2	Correspond with UCC counsel re: agenda for upcoming UCC call
Greenberg, Mark	6/9/2023	0.1	Correspond with UCC counsel re: agenda for upcoming UCC call
Brouwer, Matthew	6/13/2023	0.6	Participate on call with UCC counsel and A&M team member (Greenberg, Brouwer) to discuss case issues
Greenberg, Mark	6/13/2023	0.6	Participate on call with UCC counsel and A&M team member (Greenberg, Brouwer) to discuss case issues
Greenberg, Mark	6/14/2023	0.3	Participate on call with unsecured creditor to discuss case status
Russell, Kimberly	6/14/2023	0.4	Prepare talking points for call with UCC counsel re: litigation analysis
Greenberg, Mark	6/15/2023	1.1	Prepare discussion materials for upcoming UCC call
Brouwer, Matthew	6/15/2023	1.2	Participate on UCC call with A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss DIP hearing, SOFA / SOALs, and sale update
Desai, Bijal	6/15/2023	1.2	Participate on UCC call with A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss DIP hearing, SOFA / SOALs, and sale update
Greenberg, Mark	6/15/2023	1.2	Participate on UCC call with A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss DIP hearing, SOFA / SOALs, and sale update
Sinclair, Gibbons	6/15/2023	1.2	Participate on UCC call with A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss DIP hearing, SOFA / SOALs, and sale update
Greenberg, Mark	6/19/2023	0.4	Participate on call with UCC counsel to discuss sale process and creditor recoveries
Brouwer, Matthew	6/23/2023	0.4	Prepare discussion materials for weekly UCC call

**Exhibit B**

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Professional	Date	Hours	Time Description
Brouwer, Matthew	6/23/2023	0.8	Participate on UCC call with A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss sale process, cash flow update, and NOL preservation
Desai, Bijal	6/23/2023	0.8	Participate on UCC call with A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss sale process, cash flow update, and NOL preservation
Greenberg, Mark	6/23/2023	0.8	Participate on UCC call with A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss sale process, cash flow update, and NOL preservation
Sinclair, Gibbons	6/23/2023	0.8	Participate on UCC call with A&M team (Greenberg, Brouwer, Sinclair, Desai) to discuss sale process, cash flow update, and NOL preservation
<b>Subtotal</b>		<b>15.4</b>	

<b>Insurance Matters</b>			
Brouwer, Matthew	6/1/2023	1.0	Participate on call with A&M team member (Greenberg, Brouwer) to discuss D&O policies
Greenberg, Mark	6/1/2023	0.3	Participate on call with A&M team member (Greenberg, Brouwer) to discuss D&O policies
Greenberg, Mark	6/1/2023	0.6	Review D&O insurance policies
Niemeyer, Mark	6/7/2023	2.9	Review inventory policies
Niemeyer, Mark	6/8/2023	0.7	Prepare analysis re: ERP / Tail reporting period
Niemeyer, Mark	6/8/2023	1.8	Prepare retro date analysis re: D&O policies
Niemeyer, Mark	6/8/2023	2.2	Review share limits structure re: D&O policies
Niemeyer, Mark	6/9/2023	2.5	Prepare insurance limit program analysis re: share limits
Niemeyer, Mark	6/9/2023	2.6	Prepare insurance policy presentation re: coverage period
Niemeyer, Mark	6/10/2023	2.3	Review priority of insurance payments
Niemeyer, Mark	6/10/2023	1.9	Review insured policies / excess coverage
Niemeyer, Mark	6/10/2023	2.3	Review insurance policies re: wrongful acts
Niemeyer, Mark	6/11/2023	1.6	Review excluded provisions in insurance policies
Niemeyer, Mark	6/11/2023	2.9	Review excluded provisions in primary insurance policies
Greenberg, Mark	6/12/2023	0.2	Correspond with UCC counsel re: D&O insurance policies
Greenberg, Mark	6/12/2023	0.4	Review draft letter to Debtors re: D&O insurance
Niemeyer, Mark	6/12/2023	1.8	Update insurance policy presentation re: insurance program
Niemeyer, Mark	6/12/2023	2.5	Review insurance policies re: terms / conditions
Niemeyer, Mark	6/13/2023	1.9	Update insurance policy presentation re: areas of coverage
Niemeyer, Mark	6/13/2023	2.1	Update insurance policy presentation re: payment priority
Niemeyer, Mark	6/14/2023	1.3	Update insurance policy presentation re: statement of limits
Niemeyer, Mark	6/14/2023	2.8	Update insurance policy presentation re: notable terms / conditions
<b>Subtotal</b>		<b>38.6</b>	

<b>Intercompany Claims</b>			
Brouwer, Matthew	6/1/2023	0.6	Review intercompany agreements
Sinclair, Gibbons	6/12/2023	1.7	Review intercompany balances by banner
Desai, Bijal	6/13/2023	2.7	Prepare due diligence request list re: intercompany banner reporting
Sinclair, Gibbons	6/13/2023	1.3	Analyze intercompany balances

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Professional	Date	Hours	Time Description
Sinclair, Gibbons	6/14/2023	0.4	Participate on call with AlixPartners re: intercompany accounting
Brouwer, Matthew	6/14/2023	0.8	Participate on call with AlixPartners and A&M team (Brouwer, Sinclair, Desai) re: intercompany reporting
Desai, Bijal	6/14/2023	0.8	Participate on call with AlixPartners and A&M team (Brouwer, Sinclair, Desai) re: intercompany reporting
Sinclair, Gibbons	6/14/2023	0.8	Participate on call with AlixPartners and A&M team (Brouwer, Sinclair, Desai) re: intercompany reporting
Brouwer, Matthew	6/14/2023	1.2	Review historical intercompany transactions
Sinclair, Gibbons	6/15/2023	1.2	Update due diligence request list re: intercompany items
<b>Subtotal</b>		<b>11.5</b>	
<b>Miscellaneous Motions</b>			
Desai, Bijal	6/1/2023	0.3	Review docket / motions
Greenberg, Mark	6/1/2023	0.7	Correspond with UCC counsel re: Debtors' retention applications
Greenberg, Mark	6/1/2023	2.2	Summarize economics of Debtors' retention applications
Greenberg, Mark	6/1/2023	2.4	Review Debtors' retention applications
Greenberg, Mark	6/2/2023	0.9	Participate on call with UCC counsel re: Debtors' retention applications
Greenberg, Mark	6/2/2023	0.9	Participate on call with Lazard to discuss Lazard retention application
Brouwer, Matthew	6/2/2023	0.6	Review lease rejection motion
Greenberg, Mark	6/2/2023	0.3	Correspond with UCC counsel re: Lazard's retention application
Greenberg, Mark	6/4/2023	0.1	Correspond with UCC counsel re: Debtors' retention applications
Greenberg, Mark	6/5/2023	0.3	Correspond with UCC counsel re: Lazard's retention application
Greenberg, Mark	6/5/2023	0.5	Correspond with UCC counsel re: Lazard's retention application
Greenberg, Mark	6/7/2023	0.7	Participate on call with UCC counsel to discuss final DIP order
Brouwer, Matthew	6/7/2023	0.3	Review draft final DIP order
Desai, Bijal	6/7/2023	0.5	Review final order of assumption of consulting agreements re: store closures
Desai, Bijal	6/7/2023	0.2	Review final order of assumption of consulting agreements re: customary bonuses
Sterling, Andrew	6/11/2023	0.8	Correspond with A&M team re: lease rejection motion
Brouwer, Matthew	6/13/2023	0.2	Review lease rejection motion
Greenberg, Mark	6/13/2023	0.3	Review draft notice of contract rejection
Brouwer, Matthew	6/15/2023	0.4	Review final DIP order
Greenberg, Mark	6/16/2023	0.2	Review interim compensation procedures motion / order
Desai, Bijal	6/19/2023	1.2	Prepare docket / pending motions tracker
Greenberg, Mark	6/21/2023	0.2	Participate on call with UCC counsel to discuss DC lease termination motion
Greenberg, Mark	6/21/2023	0.6	Review DC lease termination motion
Greenberg, Mark	6/22/2023	0.4	Participate on call with UCC member re: lease termination motion
Brouwer, Matthew	6/22/2023	0.6	Review contract cure objections
Desai, Bijal	6/23/2023	0.2	Review notice of phase 1 lease auction

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Professional	Date	Hours	Time Description
Sinclair, Gibbons	6/23/2023	0.2	Review notice of phase 1 lease auction
Desai, Bijal	6/24/2023	0.2	Review notice of cure cost objection deadline
Desai, Bijal	6/24/2023	0.9	Review motion re: DIP reconsideration
Brouwer, Matthew	6/26/2023	0.8	Review motion re: DIP reconsideration
Brouwer, Matthew	6/26/2023	1.1	Review filed responses re: Ad Hoc Bondholders motion to reconsider
Desai, Bijal	6/26/2023	0.2	Review SSP letter in response to DIP reconsideration motion
Sinclair, Gibbons	6/26/2023	0.4	Review SSP letter in response to DIP reconsideration motion
Brouwer, Matthew	6/27/2023	0.2	Review draft de minimus settlement procedures motion
Greenberg, Mark	6/27/2023	0.3	Review SSP letter in response to DIP reconsideration motion
Greenberg, Mark	6/27/2023	0.6	Review DIP reconsideration motion
Greenberg, Mark	6/28/2023	0.2	Participate on call with UCC counsel to discuss de minimis settlement motion
Brouwer, Matthew	6/28/2023	0.9	Review and comment on draft de minimus settlement procedures motion
<b>Subtotal</b>		<b>22.0</b>	
<b>Plan of Reorganization / Disclosure Statement</b>			
Greenberg, Mark	6/8/2023	0.7	Supervise development of creditor recovery model
<b>Subtotal</b>		<b>0.7</b>	
<b>Potential Avoidance Actions / Litigation Matters</b>			
Blanchard, Madison	6/1/2023	1.6	Research potential asset recoveries
Brown, Katie	6/1/2023	2.3	Research potential asset recoveries
Bunyan, Richard	6/1/2023	0.8	Research potential asset recoveries
Bunyan, Richard	6/1/2023	0.9	Research potential asset recoveries
Bunyan, Richard	6/1/2023	1.9	Research potential asset recoveries
Choi, Won	6/1/2023	0.9	Research potential asset recoveries
Choi, Won	6/1/2023	0.9	Research potential asset recoveries
Choi, Won	6/1/2023	1.3	Research potential asset recoveries
Choi, Won	6/1/2023	2.4	Research potential asset recoveries
Gosau, Tracy	6/1/2023	0.9	Research potential asset recoveries
Myers, Haleigh	6/1/2023	2.2	Research potential asset recoveries
Myers, Haleigh	6/1/2023	1.1	Research potential asset recoveries
Myers, Haleigh	6/1/2023	1.8	Research potential asset recoveries
Myers, Haleigh	6/1/2023	1.9	Research potential asset recoveries
Tran, Annie	6/1/2023	0.1	Research potential asset recoveries
Tran, Annie	6/1/2023	1.8	Research potential asset recoveries
Tran, Annie	6/1/2023	1.7	Research potential asset recoveries

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Time Description</b>
Tran, Annie	6/1/2023	1.4	Research potential asset recoveries
Tran, Annie	6/1/2023	0.9	Research potential asset recoveries
Tran, Annie	6/1/2023	1.7	Research potential asset recoveries
Tran, Annie	6/1/2023	2.3	Research potential asset recoveries
Tran, Annie	6/1/2023	1.3	Research potential asset recoveries
Tran, Annie	6/1/2023	1.5	Research potential asset recoveries
Waldie, Bill	6/1/2023	0.2	Research potential asset recoveries
Waldie, Bill	6/1/2023	0.3	Research potential asset recoveries
Bunyan, Richard	6/2/2023	0.4	Research potential asset recoveries
Lee, Julian	6/2/2023	0.4	Research potential asset recoveries
Blanchard, Madison	6/2/2023	1.4	Research potential asset recoveries
Brown, Katie	6/2/2023	1.7	Research potential asset recoveries
Bunyan, Richard	6/2/2023	2.9	Research potential asset recoveries
Bunyan, Richard	6/2/2023	1.1	Research potential asset recoveries
Bunyan, Richard	6/2/2023	1.6	Research potential asset recoveries
Choi, Won	6/2/2023	1.9	Research potential asset recoveries
Desai, Bijal	6/2/2023	0.8	Research potential asset recoveries
Gosau, Tracy	6/2/2023	2.4	Research potential asset recoveries
Gosau, Tracy	6/2/2023	1.1	Research potential asset recoveries
Myers, Haleigh	6/2/2023	0.8	Research potential asset recoveries
Myers, Haleigh	6/2/2023	0.9	Research potential asset recoveries
Myers, Haleigh	6/2/2023	2.6	Research potential asset recoveries
Myers, Haleigh	6/2/2023	2.9	Research potential asset recoveries
Tran, Annie	6/2/2023	0.7	Research potential asset recoveries
Blanchard, Madison	6/3/2023	1.9	Research potential asset recoveries
Gosau, Tracy	6/3/2023	2.2	Research potential asset recoveries
Gosau, Tracy	6/3/2023	2.3	Research potential asset recoveries
Greenberg, Mark	6/5/2023	0.4	Research potential asset recoveries
Waldie, Bill	6/5/2023	0.3	Research potential asset recoveries
Bunyan, Richard	6/6/2023	1.3	Research potential asset recoveries
Myers, Haleigh	6/6/2023	1.0	Research potential asset recoveries
Myers, Haleigh	6/6/2023	0.9	Research potential asset recoveries
Myers, Haleigh	6/6/2023	1.8	Research potential asset recoveries
Myers, Haleigh	6/6/2023	2.8	Research potential asset recoveries



***Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
June 1, 2023 through June 30, 2023***

Professional	Date	Hours	Time Description
Waldie, Bill	6/6/2023	1.1	Research potential asset recoveries
Waldie, Bill	6/7/2023	0.7	Research potential asset recoveries
Bunyan, Richard	6/8/2023	1.9	Research potential asset recoveries
Myers, Haleigh	6/8/2023	0.8	Research potential asset recoveries
Myers, Haleigh	6/8/2023	0.9	Research potential asset recoveries
Myers, Haleigh	6/8/2023	1.7	Research potential asset recoveries
Myers, Haleigh	6/8/2023	1.8	Research potential asset recoveries
Myers, Haleigh	6/8/2023	2.9	Research potential asset recoveries
Waldie, Bill	6/8/2023	0.2	Research potential asset recoveries
Choi, Won	6/9/2023	1.5	Research potential asset recoveries
Choi, Won	6/9/2023	1.4	Research potential asset recoveries
Greenberg, Mark	6/9/2023	0.7	Research potential asset recoveries
Myers, Haleigh	6/9/2023	0.7	Research potential asset recoveries
Myers, Haleigh	6/9/2023	2.7	Research potential asset recoveries
Myers, Haleigh	6/9/2023	2.9	Research potential asset recoveries
Bunyan, Richard	6/10/2023	1.9	Research potential asset recoveries
Lee, Julian	6/10/2023	1.4	Research potential asset recoveries
Bunyan, Richard	6/11/2023	0.8	Research potential asset recoveries
Bunyan, Richard	6/11/2023	1.3	Research potential asset recoveries
Bunyan, Richard	6/11/2023	1.6	Research potential asset recoveries
Bunyan, Richard	6/11/2023	2.8	Research potential asset recoveries
Bunyan, Richard	6/12/2023	1.3	Research potential asset recoveries
Bunyan, Richard	6/12/2023	1.0	Research potential asset recoveries
Bunyan, Richard	6/12/2023	1.6	Research potential asset recoveries
Bunyan, Richard	6/12/2023	2.9	Research potential asset recoveries
Bunyan, Richard	6/12/2023	0.8	Research potential asset recoveries
Choi, Won	6/12/2023	1.6	Research potential asset recoveries
Choi, Won	6/12/2023	1.1	Research potential asset recoveries
Choi, Won	6/12/2023	2.6	Research potential asset recoveries
Gosau, Tracy	6/12/2023	0.9	Research potential asset recoveries
Gosau, Tracy	6/12/2023	1.6	Research potential asset recoveries
Gosau, Tracy	6/12/2023	2.7	Research potential asset recoveries
Gosau, Tracy	6/12/2023	2.9	Research potential asset recoveries
Greenberg, Mark	6/12/2023	0.3	Correspond with UCC counsel re: litigation analysis

*Bed Bath & Beyond, Inc., et al.*  
*Time Detail by Project Category*  
*June 1, 2023 through June 30, 2023*

Professional	Date	Hours	Time Description
Myers, Haleigh	6/12/2023	1.7	Research potential asset recoveries
Myers, Haleigh	6/12/2023	2.8	Research potential asset recoveries
Myers, Haleigh	6/12/2023	2.6	Research potential asset recoveries
Tran, Annie	6/12/2023	0.9	Research potential asset recoveries
Tran, Annie	6/12/2023	1.1	Research potential asset recoveries
Tran, Annie	6/12/2023	1.8	Research potential asset recoveries
Tran, Annie	6/12/2023	2.3	Research potential asset recoveries
Tran, Annie	6/12/2023	2.1	Research potential asset recoveries
Bunyan, Richard	6/13/2023	0.4	Research potential asset recoveries
Choi, Won	6/13/2023	1.9	Research potential asset recoveries
Choi, Won	6/13/2023	2.7	Research potential asset recoveries
Gosau, Tracy	6/13/2023	1.1	Research potential asset recoveries
Gosau, Tracy	6/13/2023	2.6	Research potential asset recoveries
Gosau, Tracy	6/13/2023	3.2	Research potential asset recoveries
Lee, Julian	6/13/2023	0.5	Research potential asset recoveries
Myers, Haleigh	6/13/2023	0.8	Research potential asset recoveries
Myers, Haleigh	6/13/2023	1.9	Research potential asset recoveries
Myers, Haleigh	6/13/2023	2.3	Research potential asset recoveries
Myers, Haleigh	6/13/2023	2.7	Research potential asset recoveries
Strong, Nichole	6/13/2023	1.1	Research potential asset recoveries
Bresnahan, Thomas	6/14/2023	0.9	Participate on call with UCC counsel and A&M team (Greenberg, Russell, Bresnahan, Hurley) to discuss litigation strategy
Greenberg, Mark	6/14/2023	0.9	Participate on call with UCC counsel and A&M team (Greenberg, Russell, Bresnahan, Hurley) to discuss litigation strategy
Hurley, Stephen	6/14/2023	0.9	Participate on call with UCC counsel and A&M team (Greenberg, Russell, Bresnahan, Hurley) to discuss litigation strategy
Russell, Kimberly	6/14/2023	0.9	Participate on call with UCC counsel and A&M team (Greenberg, Russell, Bresnahan, Hurley) to discuss litigation strategy
Brown, Katie	6/14/2023	0.3	Research potential asset recoveries
Bunyan, Richard	6/14/2023	0.8	Research potential asset recoveries
Bunyan, Richard	6/14/2023	1.2	Research potential asset recoveries
Bunyan, Richard	6/14/2023	0.7	Research potential asset recoveries
Choi, Won	6/14/2023	1.1	Research potential asset recoveries
Gosau, Tracy	6/14/2023	1.7	Research potential asset recoveries
Greenberg, Mark	6/14/2023	0.4	Correspond with UCC counsel re: litigation due diligence requests
Lee, Julian	6/14/2023	0.4	Research potential asset recoveries
Myers, Haleigh	6/14/2023	0.7	Research potential asset recoveries
Myers, Haleigh	6/14/2023	0.9	Research potential asset recoveries

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<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Time Description</b>
Myers, Haleigh	6/14/2023	0.9	Research potential asset recoveries
Myers, Haleigh	6/14/2023	1.3	Research potential asset recoveries
Myers, Haleigh	6/14/2023	2.7	Research potential asset recoveries
Myers, Haleigh	6/14/2023	3.1	Research potential asset recoveries
Brouwer, Matthew	6/15/2023	0.2	Review Pachulski' s investigation diligence list
Brown, Katie	6/15/2023	0.4	Research potential asset recoveries
Brown, Katie	6/15/2023	0.9	Research potential asset recoveries
Bunyan, Richard	6/15/2023	0.9	Research potential asset recoveries
Bunyan, Richard	6/15/2023	1.8	Research potential asset recoveries
Bunyan, Richard	6/15/2023	2.4	Research potential asset recoveries
Bunyan, Richard	6/15/2023	0.6	Research potential asset recoveries
Bunyan, Richard	6/15/2023	0.7	Research potential asset recoveries
Bunyan, Richard	6/15/2023	2.3	Research potential asset recoveries
Choi, Won	6/15/2023	1.6	Research potential asset recoveries
Choi, Won	6/15/2023	0.9	Research potential asset recoveries
Gosau, Tracy	6/15/2023	0.5	Research potential asset recoveries
Gosau, Tracy	6/15/2023	1.6	Research potential asset recoveries
Greenberg, Mark	6/15/2023	0.4	Research potential asset recoveries
Lee, Julian	6/15/2023	0.9	Research potential asset recoveries
Myers, Haleigh	6/15/2023	0.9	Research potential asset recoveries
Myers, Haleigh	6/15/2023	2.8	Research potential asset recoveries
Myers, Haleigh	6/15/2023	1.7	Research potential asset recoveries
Myers, Haleigh	6/15/2023	2.1	Research potential asset recoveries
Myers, Haleigh	6/15/2023	2.1	Research potential asset recoveries
Myers, Haleigh	6/15/2023	2.7	Research potential asset recoveries
Blanchard, Madison	6/16/2023	2.2	Research potential asset recoveries
Blanchard, Madison	6/16/2023	2.7	Research potential asset recoveries
Bunyan, Richard	6/16/2023	1.9	Research potential asset recoveries
Bunyan, Richard	6/16/2023	2.3	Research potential asset recoveries
Bunyan, Richard	6/16/2023	1.4	Research potential asset recoveries
Bunyan, Richard	6/16/2023	1.1	Research potential asset recoveries
Bunyan, Richard	6/16/2023	1.2	Research potential asset recoveries
Choi, Won	6/16/2023	0.4	Research potential asset recoveries
Choi, Won	6/16/2023	1.6	Research potential asset recoveries

**Exhibit B**

***Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
June 1, 2023 through June 30, 2023***

Professional	Date	Hours	Time Description
Gosau, Tracy	6/16/2023	2.2	Research potential asset recoveries
Gosau, Tracy	6/16/2023	1.7	Research potential asset recoveries
Gosau, Tracy	6/16/2023	2.1	Research potential asset recoveries
Gosau, Tracy	6/16/2023	2.7	Research potential asset recoveries
Gosau, Tracy	6/16/2023	2.8	Research potential asset recoveries
Lee, Julian	6/16/2023	0.9	Research potential asset recoveries
Myers, Haleigh	6/16/2023	2.8	Research potential asset recoveries
Myers, Haleigh	6/16/2023	2.9	Research potential asset recoveries
Tran, Annie	6/16/2023	2.4	Research potential asset recoveries
Waldie, Bill	6/16/2023	0.3	Research potential asset recoveries
Waldie, Bill	6/16/2023	0.5	Research potential asset recoveries
Waldie, Bill	6/16/2023	0.6	Research potential asset recoveries
Bunyan, Richard	6/17/2023	1.6	Research potential asset recoveries
Bunyan, Richard	6/17/2023	2.8	Research potential asset recoveries
Gosau, Tracy	6/17/2023	0.5	Research potential asset recoveries
Blanchard, Madison	6/18/2023	2.7	Research potential asset recoveries
Bunyan, Richard	6/18/2023	1.3	Research potential asset recoveries
Bunyan, Richard	6/18/2023	1.7	Research potential asset recoveries
Bunyan, Richard	6/18/2023	1.8	Research potential asset recoveries
Lee, Julian	6/18/2023	0.1	Research potential asset recoveries
Lee, Julian	6/18/2023	0.2	Research potential asset recoveries
Blanchard, Madison	6/19/2023	3.1	Research potential asset recoveries
Bunyan, Richard	6/19/2023	0.7	Research potential asset recoveries
Gosau, Tracy	6/19/2023	0.4	Research potential asset recoveries
Gosau, Tracy	6/19/2023	0.7	Research potential asset recoveries
Gosau, Tracy	6/19/2023	1.5	Research potential asset recoveries
Gosau, Tracy	6/19/2023	2.9	Research potential asset recoveries
Schoerner, Christian	6/19/2023	2.7	Research potential asset recoveries
Blanchard, Madison	6/20/2023	0.7	Research potential asset recoveries
Blanchard, Madison	6/20/2023	1.4	Research potential asset recoveries
Blanchard, Madison	6/20/2023	2.6	Research potential asset recoveries
Bunyan, Richard	6/20/2023	0.3	Research potential asset recoveries
Bunyan, Richard	6/20/2023	0.4	Research potential asset recoveries
Bunyan, Richard	6/20/2023	0.6	Research potential asset recoveries

***Exhibit B***

***Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
June 1, 2023 through June 30, 2023***

Professional	Date	Hours	Time Description
Bunyan, Richard	6/20/2023	1.2	Research potential asset recoveries
Choi, Won	6/20/2023	0.4	Research potential asset recoveries
Choi, Won	6/20/2023	0.6	Research potential asset recoveries
Choi, Won	6/20/2023	0.9	Research potential asset recoveries
Choi, Won	6/20/2023	1.3	Research potential asset recoveries
Choi, Won	6/20/2023	2.3	Research potential asset recoveries
Desai, Bijal	6/20/2023	2.4	Research potential asset recoveries
Gosau, Tracy	6/20/2023	0.7	Research potential asset recoveries
Gosau, Tracy	6/20/2023	1.8	Research potential asset recoveries
Gosau, Tracy	6/20/2023	2.4	Research potential asset recoveries
Lee, Julian	6/20/2023	0.4	Research potential asset recoveries
Lee, Julian	6/20/2023	1.8	Research potential asset recoveries
Schoerner, Christian	6/20/2023	1.9	Research potential asset recoveries
Schoerner, Christian	6/20/2023	2.1	Research potential asset recoveries
Tran, Annie	6/20/2023	1.3	Research potential asset recoveries
Tran, Annie	6/20/2023	0.4	Research potential asset recoveries
Tran, Annie	6/20/2023	0.3	Research potential asset recoveries
Tran, Annie	6/20/2023	0.4	Research potential asset recoveries
Tran, Annie	6/20/2023	0.5	Research potential asset recoveries
Tran, Annie	6/20/2023	1.1	Research potential asset recoveries
Tran, Annie	6/20/2023	0.8	Research potential asset recoveries
Tran, Annie	6/20/2023	0.8	Research potential asset recoveries
Tran, Annie	6/20/2023	0.9	Research potential asset recoveries
Tran, Annie	6/20/2023	1.1	Research potential asset recoveries
Waldie, Bill	6/20/2023	0.2	Research potential asset recoveries
Waldie, Bill	6/20/2023	0.7	Research potential asset recoveries
Warren, Matthew	6/20/2023	0.8	Research potential asset recoveries
Warren, Matthew	6/20/2023	2.9	Research potential asset recoveries
Warren, Matthew	6/20/2023	1.6	Research potential asset recoveries
Warren, Matthew	6/20/2023	2.4	Research potential asset recoveries
Blanchard, Madison	6/21/2023	0.8	Research potential asset recoveries
Bunyan, Richard	6/21/2023	0.7	Research potential asset recoveries
Bunyan, Richard	6/21/2023	1.8	Research potential asset recoveries
Bunyan, Richard	6/21/2023	0.4	Research potential asset recoveries

***Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
June 1, 2023 through June 30, 2023***

Professional	Date	Hours	Time Description
Bunyan, Richard	6/21/2023	1.3	Research potential asset recoveries
Bunyan, Richard	6/21/2023	1.7	Research potential asset recoveries
Choi, Won	6/21/2023	0.4	Research potential asset recoveries
Choi, Won	6/21/2023	0.5	Research potential asset recoveries
Choi, Won	6/21/2023	0.6	Research potential asset recoveries
Choi, Won	6/21/2023	1.9	Research potential asset recoveries
Cox, Allison	6/21/2023	2.5	Research potential asset recoveries
Cox, Allison	6/21/2023	2.1	Research potential asset recoveries
Desai, Bijal	6/21/2023	2.6	Research potential asset recoveries
Gosau, Tracy	6/21/2023	2.2	Research potential asset recoveries
Gosau, Tracy	6/21/2023	0.7	Research potential asset recoveries
Gosau, Tracy	6/21/2023	1.2	Research potential asset recoveries
Gosau, Tracy	6/21/2023	1.5	Research potential asset recoveries
Gosau, Tracy	6/21/2023	1.7	Research potential asset recoveries
Gosau, Tracy	6/21/2023	1.8	Research potential asset recoveries
Gosau, Tracy	6/21/2023	1.9	Research potential asset recoveries
Gosau, Tracy	6/21/2023	2.1	Research potential asset recoveries
Gosau, Tracy	6/21/2023	2.2	Research potential asset recoveries
Gosau, Tracy	6/21/2023	2.7	Research potential asset recoveries
Lee, Julian	6/21/2023	0.1	Research potential asset recoveries
Lee, Julian	6/21/2023	0.1	Research potential asset recoveries
Lee, Julian	6/21/2023	0.2	Research potential asset recoveries
Lee, Julian	6/21/2023	1.1	Research potential asset recoveries
Schoerner, Christian	6/21/2023	1.8	Research potential asset recoveries
Schoerner, Christian	6/21/2023	1.9	Research potential asset recoveries
Strong, Nichole	6/21/2023	1.4	Research potential asset recoveries
Strong, Nichole	6/21/2023	2.0	Research potential asset recoveries
Strong, Nichole	6/21/2023	2.6	Research potential asset recoveries
Tran, Annie	6/21/2023	2.3	Research potential asset recoveries
Tran, Annie	6/21/2023	0.3	Research potential asset recoveries
Tran, Annie	6/21/2023	0.6	Research potential asset recoveries
Warren, Matthew	6/21/2023	1.6	Research potential asset recoveries
Warren, Matthew	6/21/2023	2.3	Research potential asset recoveries
Bunyan, Richard	6/22/2023	1.0	Research potential asset recoveries

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Time Detail by Project Category  
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Professional	Date	Hours	Time Description
Strong, Nichole	6/22/2023	1.0	Research potential asset recoveries
Bunyan, Richard	6/22/2023	0.4	Research potential asset recoveries
Bunyan, Richard	6/22/2023	0.6	Research potential asset recoveries
Bunyan, Richard	6/22/2023	0.6	Research potential asset recoveries
Bunyan, Richard	6/22/2023	0.8	Research potential asset recoveries
Bunyan, Richard	6/22/2023	1.2	Research potential asset recoveries
Bunyan, Richard	6/22/2023	1.4	Research potential asset recoveries
Bunyan, Richard	6/22/2023	1.6	Research potential asset recoveries
Bunyan, Richard	6/22/2023	1.8	Research potential asset recoveries
Choi, Won	6/22/2023	0.3	Research potential asset recoveries
Choi, Won	6/22/2023	0.4	Research potential asset recoveries
Choi, Won	6/22/2023	0.6	Research potential asset recoveries
Choi, Won	6/22/2023	1.9	Research potential asset recoveries
Cox, Allison	6/22/2023	1.4	Research potential asset recoveries
Cox, Allison	6/22/2023	1.6	Research potential asset recoveries
Cox, Allison	6/22/2023	2.2	Research potential asset recoveries
Desai, Bijal	6/22/2023	2.1	Research potential asset recoveries
Gosau, Tracy	6/22/2023	0.9	Research potential asset recoveries
Lee, Julian	6/22/2023	1.2	Research potential asset recoveries
Strong, Nichole	6/22/2023	2.1	Research potential asset recoveries
Strong, Nichole	6/22/2023	2.2	Research potential asset recoveries
Strong, Nichole	6/22/2023	2.9	Research potential asset recoveries
Tran, Annie	6/22/2023	0.2	Research potential asset recoveries
Tran, Annie	6/22/2023	0.4	Research potential asset recoveries
Tran, Annie	6/22/2023	0.6	Research potential asset recoveries
Tran, Annie	6/22/2023	2.5	Research potential asset recoveries
Tran, Annie	6/22/2023	0.9	Research potential asset recoveries
Tran, Annie	6/22/2023	1.1	Research potential asset recoveries
Waldie, Bill	6/22/2023	0.7	Research potential asset recoveries
Warren, Matthew	6/22/2023	1.7	Research potential asset recoveries
Warren, Matthew	6/22/2023	1.5	Research potential asset recoveries
Warren, Matthew	6/22/2023	1.7	Research potential asset recoveries
Warren, Matthew	6/22/2023	2.1	Research potential asset recoveries
Warren, Matthew	6/22/2023	2.3	Research potential asset recoveries

***Bed Bath & Beyond, Inc., et al.  
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June 1, 2023 through June 30, 2023***

<b>Professional</b>	<b>Date</b>	<b>Hours</b>	<b>Time Description</b>
Bunyan, Richard	6/23/2023	1.0	Research potential asset recoveries
Bunyan, Richard	6/23/2023	0.4	Research potential asset recoveries
Bunyan, Richard	6/23/2023	1.2	Research potential asset recoveries
Bunyan, Richard	6/23/2023	0.6	Research potential asset recoveries
Bunyan, Richard	6/23/2023	0.7	Research potential asset recoveries
Bunyan, Richard	6/23/2023	1.3	Research potential asset recoveries
Choi, Won	6/23/2023	0.8	Research potential asset recoveries
Desai, Bijal	6/23/2023	2.3	Research potential asset recoveries
Gosau, Tracy	6/23/2023	0.7	Research potential asset recoveries
Gosau, Tracy	6/23/2023	0.9	Research potential asset recoveries
Gosau, Tracy	6/23/2023	1.9	Research potential asset recoveries
Gosau, Tracy	6/23/2023	2.2	Research potential asset recoveries
Gosau, Tracy	6/23/2023	2.3	Research potential asset recoveries
Gosau, Tracy	6/23/2023	2.8	Research potential asset recoveries
Schoerner, Christian	6/23/2023	0.7	Research potential asset recoveries
Schoerner, Christian	6/23/2023	1.4	Research potential asset recoveries
Schoerner, Christian	6/23/2023	2.4	Research potential asset recoveries
Tran, Annie	6/23/2023	0.3	Research potential asset recoveries
Tran, Annie	6/23/2023	2.2	Research potential asset recoveries
Tran, Annie	6/23/2023	1.0	Research potential asset recoveries
Waldie, Bill	6/23/2023	0.3	Research potential asset recoveries
Waldie, Bill	6/23/2023	0.3	Research potential asset recoveries
Warren, Matthew	6/23/2023	2.3	Research potential asset recoveries
Warren, Matthew	6/23/2023	1.9	Research potential asset recoveries
Warren, Matthew	6/23/2023	2.2	Research potential asset recoveries
Warren, Matthew	6/23/2023	2.4	Research potential asset recoveries
Bunyan, Richard	6/24/2023	1.8	Research potential asset recoveries
Choi, Won	6/24/2023	2.2	Research potential asset recoveries
Desai, Bijal	6/24/2023	2.5	Research potential asset recoveries
Lee, Julian	6/24/2023	1.3	Research potential asset recoveries
Tran, Annie	6/24/2023	0.6	Research potential asset recoveries
Tran, Annie	6/24/2023	2.2	Research potential asset recoveries
Tran, Annie	6/24/2023	0.8	Research potential asset recoveries
Bunyan, Richard	6/25/2023	1.4	Research potential asset recoveries



**Exhibit B**

***Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
June 1, 2023 through June 30, 2023***

Professional	Date	Hours	Time Description
Bunyan, Richard	6/26/2023	0.6	Research potential asset recoveries
Choi, Won	6/26/2023	0.4	Research potential asset recoveries
Choi, Won	6/26/2023	0.5	Research potential asset recoveries
Choi, Won	6/26/2023	0.7	Research potential asset recoveries
Choi, Won	6/26/2023	1.6	Research potential asset recoveries
Gosau, Tracy	6/26/2023	0.9	Research potential asset recoveries
Gosau, Tracy	6/26/2023	1.7	Research potential asset recoveries
Lee, Julian	6/26/2023	0.8	Research potential asset recoveries
Tran, Annie	6/26/2023	0.8	Research potential asset recoveries
Tran, Annie	6/26/2023	0.8	Research potential asset recoveries
Tran, Annie	6/26/2023	0.9	Research potential asset recoveries
Tran, Annie	6/26/2023	0.8	Research potential asset recoveries
Tran, Annie	6/26/2023	1.2	Research potential asset recoveries
Tran, Annie	6/26/2023	1.1	Research potential asset recoveries
Tran, Annie	6/26/2023	1.3	Research potential asset recoveries
Warren, Matthew	6/26/2023	2.4	Research potential asset recoveries
Warren, Matthew	6/26/2023	2.7	Research potential asset recoveries
Blanchard, Madison	6/27/2023	2.8	Research potential asset recoveries
Bunyan, Richard	6/27/2023	0.4	Research potential asset recoveries
Bunyan, Richard	6/27/2023	0.7	Research potential asset recoveries
Bunyan, Richard	6/27/2023	0.8	Research potential asset recoveries
Choi, Won	6/27/2023	0.3	Research potential asset recoveries
Choi, Won	6/27/2023	0.8	Research potential asset recoveries
Choi, Won	6/27/2023	0.9	Research potential asset recoveries
Choi, Won	6/27/2023	0.9	Research potential asset recoveries
Cox, Allison	6/27/2023	1.3	Research potential asset recoveries
Cox, Allison	6/27/2023	2.6	Research potential asset recoveries
Desai, Bijal	6/27/2023	2.2	Research potential asset recoveries
Gosau, Tracy	6/27/2023	0.3	Research potential asset recoveries
Gosau, Tracy	6/27/2023	1.9	Research potential asset recoveries
Gosau, Tracy	6/27/2023	2.1	Research potential asset recoveries
Gosau, Tracy	6/27/2023	2.2	Research potential asset recoveries
Lee, Julian	6/27/2023	1.5	Research potential asset recoveries
Myers, Haleigh	6/27/2023	1.9	Research potential asset recoveries

***Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
June 1, 2023 through June 30, 2023***

Professional	Date	Hours	Time Description
Myers, Haleigh	6/27/2023	2.9	Research potential asset recoveries
Schoerner, Christian	6/27/2023	1.8	Research potential asset recoveries
Schoerner, Christian	6/27/2023	2.1	Research potential asset recoveries
Tran, Annie	6/27/2023	0.8	Research potential asset recoveries
Tran, Annie	6/27/2023	0.8	Research potential asset recoveries
Tran, Annie	6/27/2023	0.9	Research potential asset recoveries
Tran, Annie	6/27/2023	0.9	Research potential asset recoveries
Tran, Annie	6/27/2023	1.0	Research potential asset recoveries
Tran, Annie	6/27/2023	1.5	Research potential asset recoveries
Tran, Annie	6/27/2023	2.5	Research potential asset recoveries
Warren, Matthew	6/27/2023	1.7	Research potential asset recoveries
Warren, Matthew	6/27/2023	1.9	Research potential asset recoveries
Warren, Matthew	6/27/2023	2.4	Research potential asset recoveries
Blanchard, Madison	6/28/2023	0.7	Research potential asset recoveries
Strong, Nichole	6/28/2023	0.7	Research potential asset recoveries
Bunyan, Richard	6/28/2023	0.4	Research potential asset recoveries
Bunyan, Richard	6/28/2023	1.2	Research potential asset recoveries
Bunyan, Richard	6/28/2023	1.3	Research potential asset recoveries
Bunyan, Richard	6/28/2023	1.8	Research potential asset recoveries
Choi, Won	6/28/2023	2.3	Research potential asset recoveries
Choi, Won	6/28/2023	1.1	Research potential asset recoveries
Choi, Won	6/28/2023	1.4	Research potential asset recoveries
Choi, Won	6/28/2023	1.6	Research potential asset recoveries
Gosau, Tracy	6/28/2023	2.9	Research potential asset recoveries
Gosau, Tracy	6/28/2023	1.5	Research potential asset recoveries
Gosau, Tracy	6/28/2023	1.9	Research potential asset recoveries
Gosau, Tracy	6/28/2023	2.2	Research potential asset recoveries
Gosau, Tracy	6/28/2023	2.6	Research potential asset recoveries
Lee, Julian	6/28/2023	1.7	Research potential asset recoveries
Myers, Haleigh	6/28/2023	0.7	Research potential asset recoveries
Myers, Haleigh	6/28/2023	0.8	Research potential asset recoveries
Myers, Haleigh	6/28/2023	0.9	Research potential asset recoveries
Myers, Haleigh	6/28/2023	2.7	Research potential asset recoveries
Myers, Haleigh	6/28/2023	2.9	Research potential asset recoveries

***Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
June 1, 2023 through June 30, 2023***

Professional	Date	Hours	Time Description
Schoerner, Christian	6/28/2023	0.8	Research potential asset recoveries
Tran, Annie	6/28/2023	0.3	Research potential asset recoveries
Tran, Annie	6/28/2023	0.4	Research potential asset recoveries
Tran, Annie	6/28/2023	0.4	Research potential asset recoveries
Tran, Annie	6/28/2023	0.6	Research potential asset recoveries
Tran, Annie	6/28/2023	2.5	Research potential asset recoveries
Tran, Annie	6/28/2023	1.1	Research potential asset recoveries
Tran, Annie	6/28/2023	1.2	Research potential asset recoveries
Tran, Annie	6/28/2023	1.8	Research potential asset recoveries
Waldie, Bill	6/28/2023	0.3	Research potential asset recoveries
Warren, Matthew	6/28/2023	2.2	Research potential asset recoveries
Warren, Matthew	6/28/2023	2.5	Research potential asset recoveries
Warren, Matthew	6/28/2023	2.8	Research potential asset recoveries
Choi, Won	6/29/2023	1.4	Research potential asset recoveries
Gosau, Tracy	6/29/2023	1.8	Research potential asset recoveries
Gosau, Tracy	6/29/2023	1.9	Research potential asset recoveries
Gosau, Tracy	6/29/2023	2.1	Research potential asset recoveries
Gosau, Tracy	6/29/2023	2.7	Research potential asset recoveries
Lee, Julian	6/29/2023	0.2	Research potential asset recoveries
Lee, Julian	6/29/2023	0.6	Research potential asset recoveries
Myers, Haleigh	6/29/2023	0.9	Research potential asset recoveries
Myers, Haleigh	6/29/2023	1.3	Research potential asset recoveries
Myers, Haleigh	6/29/2023	3.4	Research potential asset recoveries
Myers, Haleigh	6/29/2023	2.4	Research potential asset recoveries
Tran, Annie	6/29/2023	0.8	Research potential asset recoveries
Tran, Annie	6/29/2023	1.3	Research potential asset recoveries
Tran, Annie	6/29/2023	0.6	Research potential asset recoveries
Tran, Annie	6/29/2023	0.6	Research potential asset recoveries
Tran, Annie	6/29/2023	0.8	Research potential asset recoveries
Tran, Annie	6/29/2023	0.8	Research potential asset recoveries
Tran, Annie	6/29/2023	1.0	Research potential asset recoveries
Tran, Annie	6/29/2023	2.1	Research potential asset recoveries
Warren, Matthew	6/29/2023	2.5	Research potential asset recoveries
Warren, Matthew	6/29/2023	2.6	Research potential asset recoveries

**Exhibit B**

*Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
June 1, 2023 through June 30, 2023*

Professional	Date	Hours	Time Description
Brown, Katie	6/30/2023	0.3	Research potential asset recoveries
Lee, Julian	6/30/2023	0.3	Research potential asset recoveries
Bunyan, Richard	6/30/2023	0.6	Research potential asset recoveries
Bunyan, Richard	6/30/2023	1.7	Research potential asset recoveries
Choi, Won	6/30/2023	0.5	Research potential asset recoveries
Choi, Won	6/30/2023	0.3	Research potential asset recoveries
Choi, Won	6/30/2023	0.5	Research potential asset recoveries
Choi, Won	6/30/2023	2.2	Research potential asset recoveries
Desai, Bijal	6/30/2023	1.4	Research potential asset recoveries
Desai, Bijal	6/30/2023	2.3	Research potential asset recoveries
Desai, Bijal	6/30/2023	1.3	Research potential asset recoveries
Desai, Bijal	6/30/2023	0.8	Research potential asset recoveries
Gosau, Tracy	6/30/2023	0.8	Research potential asset recoveries
Gosau, Tracy	6/30/2023	1.0	Research potential asset recoveries
Gosau, Tracy	6/30/2023	2.2	Research potential asset recoveries
Gosau, Tracy	6/30/2023	2.9	Research potential asset recoveries
Lee, Julian	6/30/2023	2.1	Research potential asset recoveries
Myers, Haleigh	6/30/2023	0.8	Research potential asset recoveries
Myers, Haleigh	6/30/2023	0.9	Research potential asset recoveries
Myers, Haleigh	6/30/2023	1.6	Research potential asset recoveries
Myers, Haleigh	6/30/2023	2.3	Research potential asset recoveries
Myers, Haleigh	6/30/2023	2.7	Research potential asset recoveries
Tran, Annie	6/30/2023	0.5	Research potential asset recoveries
Tran, Annie	6/30/2023	0.5	Research potential asset recoveries
Tran, Annie	6/30/2023	0.7	Research potential asset recoveries
Tran, Annie	6/30/2023	0.8	Research potential asset recoveries
Tran, Annie	6/30/2023	1.3	Research potential asset recoveries
Tran, Annie	6/30/2023	1.9	Research potential asset recoveries
Waldie, Bill	6/30/2023	0.3	Research potential asset recoveries
Warren, Matthew	6/30/2023	1.2	Research potential asset recoveries
Warren, Matthew	6/30/2023	2.1	Research potential asset recoveries
<b>Subtotal</b>		<b>647.7</b>	
<b>SOFAs &amp; SOALs</b>			
Greenberg, Mark	6/2/2023	1.2	Review SOFA / SOALs

*Bed Bath & Beyond, Inc., et al.*  
*Time Detail by Project Category*  
*June 1, 2023 through June 30, 2023*

Professional	Date	Hours	Time Description
Desai, Bijal	6/7/2023	0.8	Prepare issues / questions list re: SOAL
Desai, Bijal	6/7/2023	2.2	Review SOAL global notes
Desai, Bijal	6/7/2023	2.9	Prepare SOAL analysis
Sinclair, Gibbons	6/7/2023	1.2	Analyze SOFA re: payments within 90 days
Desai, Bijal	6/8/2023	2.8	Prepare SOFA / SOAL presentation for UCC
Brouwer, Matthew	6/8/2023	1.8	Review SOFA / SOAL presentation for UCC
Brouwer, Matthew	6/8/2023	0.9	Review SOFA / SOALs
Desai, Bijal	6/8/2023	2.7	Update SOAL analysis re: unsecured creditors
Desai, Bijal	6/8/2023	2.9	Update SOAL analysis re: consolidated assets
Desai, Bijal	6/8/2023	2.0	Review and comment on SOAL global notes re: banner-level reporting
Desai, Bijal	6/8/2023	2.4	Update SOAL analysis re: consolidated liabilities
Greenberg, Mark	6/8/2023	0.2	Correspond with UCC counsel re: SOFA / SOALs
Greenberg, Mark	6/8/2023	0.3	Supervise development of SOFA / SOAL presentation to UCC
Sinclair, Gibbons	6/8/2023	1.7	Review SOAL analysis re: unsecured claims by type
Sinclair, Gibbons	6/8/2023	1.4	Review and comment on SOFA / SOAL presentation
Sinclair, Gibbons	6/8/2023	1.4	Review SOFA / SOAL global notes
Sinclair, Gibbons	6/8/2023	2.5	Update SOFA / SOAL presentation re: insider payments
Sinclair, Gibbons	6/8/2023	2.7	Update SOFA / SOAL presentation re: transfers to creditors
Brouwer, Matthew	6/9/2023	1.4	Participate on call with AlixPartners and A&M team (Brouwer, Sinclair, Desai) to discuss SOFA / SOALs
Desai, Bijal	6/9/2023	1.4	Participate on call with AlixPartners and A&M team (Brouwer, Sinclair, Desai) to discuss SOFA / SOALs
Sinclair, Gibbons	6/9/2023	1.4	Participate on call with AlixPartners and A&M team (Brouwer, Sinclair, Desai) to discuss SOFA / SOALs
Brouwer, Matthew	6/9/2023	1.7	Review issues list re: SOFA / SOALs
Brouwer, Matthew	6/9/2023	2.1	Review and comment on SOFA / SOAL presentation for UCC
Desai, Bijal	6/9/2023	2.3	Update SOAL analysis re: intercompany balances
Desai, Bijal	6/9/2023	1.8	Review intercompany balances by banner for SOFA / SOAL presentation
Desai, Bijal	6/9/2023	2.3	Update SOFA / SOAL presentation for UCC re: unsecured claims by type
Sinclair, Gibbons	6/9/2023	1.7	Update SOFA / SOAL presentation for UCC re: executive summary
Sinclair, Gibbons	6/9/2023	1.9	Prepare SOFA analysis re: top vendors paid within 90 days
Sinclair, Gibbons	6/9/2023	2.4	Update SOFA / SOAL presentation re: additional insider payments
Brouwer, Matthew	6/10/2023	0.4	Update SOFA / SOAL presentation for UCC
Desai, Bijal	6/10/2023	2.3	Prepare summary of legal entities by banner for SOFA / SOAL presentation
Sinclair, Gibbons	6/10/2023	0.8	Prepare due diligence request list re: SOFA / SOAL items
Sinclair, Gibbons	6/10/2023	1.5	Update SOFA / SOAL presentation re: reporting dates
Brouwer, Matthew	6/11/2023	0.7	Review SOFA / SOAL global notes re: asset disclosures

***Bed Bath & Beyond, Inc., et al.  
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Professional	Date	Hours	Time Description
Brouwer, Matthew	6/11/2023	1.2	Review SOFA / SOAL global notes re: liability disclosures
Desai, Bijal	6/11/2023	1.1	Update SOFA / SOAL presentation for UCC re: organizational chart
Desai, Bijal	6/11/2023	1.4	Update SOFA / SOAL presentation re: intercompany balances
Sinclair, Gibbons	6/11/2023	0.9	Review SOFA / SOAL presentation re: intercompany balances
Sinclair, Gibbons	6/11/2023	1.9	Review and comment on SOAL analysis
Brouwer, Matthew	6/12/2023	0.7	Update SOFA / SOAL analysis re: payments prior to bankruptcy
Brouwer, Matthew	6/12/2023	1.1	Review and comment on SOAL analysis re: intercompany balances
Brouwer, Matthew	6/12/2023	2.3	Update SOFA / SOAL presentation for UCC
Desai, Bijal	6/12/2023	2.8	Update SOAL analysis re: intercompany balances by banner
Desai, Bijal	6/12/2023	2.7	Update SOAL analysis re: asset summary by legal entity
Desai, Bijal	6/12/2023	2.6	Update SOAL analysis re: liabilities summary by legal entity
Greenberg, Mark	6/12/2023	0.5	Supervise preparation of SOFA / SOAL analysis
Sinclair, Gibbons	6/12/2023	1.1	Reconcile SOFA / SOALs to Debtors' support file
Sinclair, Gibbons	6/12/2023	1.2	Update SOFA / SOAL presentation for UCC re: legal entities by banner
Sinclair, Gibbons	6/12/2023	1.4	Update SOFA analysis re: vendor payments
Brouwer, Matthew	6/13/2023	0.6	Participate on call with AlixPartners and A&M team (Brouwer, Sinclair, Sterling, Desai) re: SOFA / SOAL diligence material
Desai, Bijal	6/13/2023	0.6	Participate on call with AlixPartners and A&M team (Brouwer, Sinclair, Sterling, Desai) re: SOFA / SOAL diligence material
Sinclair, Gibbons	6/13/2023	0.6	Participate on call with AlixPartners and A&M team (Brouwer, Sinclair, Sterling, Desai) re: SOFA / SOAL diligence material
Sterling, Andrew	6/13/2023	0.6	Participate on call with AlixPartners and A&M team (Brouwer, Sinclair, Sterling, Desai) re: SOFA / SOAL diligence material
Brouwer, Matthew	6/13/2023	1.6	Review SOFA / SOAL presentation
Desai, Bijal	6/13/2023	1.3	Update SOAL analysis re: NOL carryforwards
Desai, Bijal	6/13/2023	1.1	Update SOAL analysis re: FF&E / machinery equipment
Desai, Bijal	6/13/2023	0.8	Update SOAL analysis re: other assets
Desai, Bijal	6/13/2023	0.6	Review SOAL re: unsecured bond amount
Desai, Bijal	6/13/2023	1.6	Update SOAL analysis re: accounts payable
Sinclair, Gibbons	6/13/2023	0.7	Update due diligence request list re: SOFA / SOAL items
Sinclair, Gibbons	6/13/2023	1.0	Review responses to SOFA / SOAL diligence list
Sinclair, Gibbons	6/13/2023	1.1	Update SOFA / SOAL presentation for UCC
Sinclair, Gibbons	6/13/2023	1.4	Analyze Debtors' supporting SOFA / SOAL material
Brouwer, Matthew	6/14/2023	0.7	Participate on call with A&M team (Brouwer, Sinclair, Desai) re: SOFA / SOAL intercompany treatment
Desai, Bijal	6/14/2023	0.7	Participate on call with A&M team (Brouwer, Sinclair, Desai) re: SOFA / SOAL intercompany treatment
Sinclair, Gibbons	6/14/2023	0.5	Participate on call with A&M team (Brouwer, Sinclair, Desai) re: SOFA / SOAL intercompany treatment (partial)
Brouwer, Matthew	6/14/2023	1.6	Analyze SOFA re: payments made to insiders the year before bankruptcy
Brouwer, Matthew	6/14/2023	2.5	Review SOFA / SOAL presentation for UCC

**Exhibit B**

***Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
June 1, 2023 through June 30, 2023***

Professional	Date	Hours	Time Description
Desai, Bijal	6/14/2023	0.8	Review insider payments
Desai, Bijal	6/14/2023	1.3	Update SOFA / SOAL presentation for UCC re: Bed Bath & Beyond, Inc
Desai, Bijal	6/14/2023	1.6	Update SOFA / SOAL presentation for UCC re: buybuy Baby
Desai, Bijal	6/14/2023	1.9	Update SOFA / SOAL presentation for UCC re: other banners
Desai, Bijal	6/14/2023	2.1	Review SOFA / SOAL presentation for UCC
Desai, Bijal	6/14/2023	1.1	Update SOAL summary table
Greenberg, Mark	6/14/2023	1.3	Review SOFA / SOAL global notes
Greenberg, Mark	6/14/2023	2.4	Review and comment on SOFA / SOAL presentation to UCC
Sinclair, Gibbons	6/14/2023	0.5	Correspond with AlixPartners re: SOFA / SOAL due diligence requests
Sinclair, Gibbons	6/14/2023	0.5	Update SOFA / SOAL presentation for UCC re: non-insider payments
Sinclair, Gibbons	6/14/2023	1.4	Review and comment on SOAL analysis
Sinclair, Gibbons	6/14/2023	1.5	Review SOAL analysis re: intercompany balances
Brouwer, Matthew	6/15/2023	0.7	Review SOFA analysis re: payments made 90 days before bankruptcy
Brouwer, Matthew	6/15/2023	2.1	Review and comment on SOFA / SOAL presentation for UCC
Greenberg, Mark	6/15/2023	1.8	Analyze SOALs
Sinclair, Gibbons	6/15/2023	2.7	Review SOFA / SOAL presentation for UCC
Sinclair, Gibbons	6/15/2023	1.4	Review SOFA / SOAL global notes
<b>Subtotal</b>		<b>127.7</b>	
<b>Tax Matters</b>			
Greenberg, Mark	6/13/2023	0.6	Correspond with UCC counsel re: tax due diligence request list
Sinclair, Gibbons	6/13/2023	0.8	Review data room contents re: tax documents
Buich, Melissa	6/14/2023	0.5	Participate on call with A&M team (Howe, Jacobs, Buich, Zimet) to discuss section 382(l)(5) plans
Howe, Christopher	6/14/2023	0.1	Participate on call with A&M team (Howe, Jacobs, Buich, Zimet) to discuss section 382(l)(5) plans (partial)
Jacobs, Kevin	6/14/2023	0.5	Participate on call with A&M team (Howe, Jacobs, Buich, Zimet) to discuss section 382(l)(5) plans
Zimet, Lee	6/14/2023	0.5	Participate on call with A&M team (Howe, Jacobs, Buich, Zimet) to discuss section 382(l)(5) plans
Buich, Melissa	6/14/2023	0.4	Participate on call with A&M team (Buich, Zimet) to discuss tax structuring alternatives
Zimet, Lee	6/14/2023	0.4	Participate on call with A&M team (Buich, Zimet) to discuss tax structuring alternatives
Greenberg, Mark	6/14/2023	0.3	Correspond with UCC counsel re: tax attributes
Greenberg, Mark	6/14/2023	0.4	Supervise preparation of tax analysis
Brouwer, Matthew	6/15/2023	0.4	Participate on call with A&M team (Greenberg, Howe, Brouwer, Buich) to discuss tax preservation strategy
Buich, Melissa	6/15/2023	0.4	Participate on call with A&M team (Greenberg, Howe, Brouwer, Buich) to discuss tax preservation strategy
Greenberg, Mark	6/15/2023	0.4	Participate on call with A&M team (Greenberg, Howe, Brouwer, Buich) to discuss tax preservation strategy
Howe, Christopher	6/15/2023	0.4	Participate on call with A&M team (Greenberg, Howe, Brouwer, Buich) to discuss tax preservation strategy
Sinclair, Gibbons	6/18/2023	0.7	Update due diligence request list re: responsive tax documents

*Bed Bath & Beyond, Inc., et al.*  
*Time Detail by Project Category*  
*June 1, 2023 through June 30, 2023*

Professional	Date	Hours	Time Description
Greenberg, Mark	6/19/2023	0.3	Correspond with UCC counsel re: tax attribute preservation
Buich, Melissa	6/20/2023	0.5	Participate on call with Debtors' counsel, UCC counsel and A&M team (Greenberg, Howe, Buich) to discuss tax attribute preservation
Greenberg, Mark	6/20/2023	0.5	Participate on call with Debtors' counsel, UCC counsel and A&M team (Greenberg, Howe, Buich) to discuss tax attribute preservation
Howe, Christopher	6/20/2023	0.5	Participate on call with Debtors' counsel, UCC counsel and A&M team (Greenberg, Howe, Buich) to discuss tax attribute preservation
Buich, Melissa	6/20/2023	1.0	Participate on call with UCC counsel and A&M team (Greenberg, Howe, Buich) to discuss tax attribute preservation
Greenberg, Mark	6/20/2023	1.0	Participate on call with UCC counsel and A&M team (Greenberg, Howe, Buich) to discuss tax attribute preservation
Howe, Christopher	6/20/2023	1.0	Participate on call with UCC counsel and A&M team (Greenberg, Howe, Buich) to discuss tax attribute preservation
Buich, Melissa	6/20/2023	0.5	Participate on call with A&M team member (Buich, Zimet) to discuss Section 269
Zimet, Lee	6/20/2023	0.5	Participate on call with A&M team member (Buich, Zimet) to discuss Section 269
Buich, Melissa	6/20/2023	1.4	Review 382(I)(5) business continuity rules
Sinclair, Gibbons	6/20/2023	0.3	Correspond with A&M team re: tax returns / NOLs
Zvinashe, Primrose	6/20/2023	1.6	Conduct research re: 382(I)(5) business continuity rules
Zvinashe, Primrose	6/20/2023	1.8	Conduct research re: 382(I)(5) business plan
Buich, Melissa	6/21/2023	2.1	Review and comment on research re: 382(I)(5) business continuity rules
Zvinashe, Primrose	6/21/2023	2.1	Conduct research re: 382(I)(5) business continuity rules
Howe, Christopher	6/22/2023	1.1	Participate on call with A&M team member (Howe, Jacobs) re: 382(I)(5) business continuity rules
Jacobs, Kevin	6/22/2023	1.1	Participate on call with A&M team member (Howe, Jacobs) re: 382(I)(5) business continuity rules
Buich, Melissa	6/22/2023	1.8	Review updated research re: 382(I)(5) business continuity rules
Buich, Melissa	6/22/2023	1.4	Update due diligence request list re: outstanding tax items
Buich, Melissa	6/22/2023	2.0	Update research re: 382(I)(5) business continuity business plans
Seaway, Bill	6/22/2023	1.1	Review 382(I)(5) business continuity assets
Zvinashe, Primrose	6/22/2023	2.3	Update research re: 382(I)(5) business continuity executed plans
Buich, Melissa	6/23/2023	0.5	Participate on call with A&M team (Greenberg, Howe, Buich) to discuss tax matters
Greenberg, Mark	6/23/2023	0.4	Participate on call with A&M team (Greenberg, Howe, Buich) to discuss tax matters (partial)
Howe, Christopher	6/23/2023	0.5	Participate on call with A&M team (Greenberg, Howe, Buich) to discuss tax matters
Buich, Melissa	6/23/2023	0.4	Participate on call with A&M team member (Howe, Seaway, Buich) re: 382(I)(5) business continuity rules
Howe, Christopher	6/23/2023	0.2	Participate on call with A&M team member (Howe, Seaway, Buich) re: 382(I)(5) business continuity rules (partial)
Seaway, Bill	6/23/2023	0.4	Participate on call with A&M team member (Howe, Seaway, Buich) re: 382(I)(5) business continuity rules
Buich, Melissa	6/23/2023	2.4	Review research re: 382(I)(5) business continuity example plans
Buich, Melissa	6/26/2023	0.5	Participate on call with UCC counsel and A&M team (Greenberg, Howe, Buich) to discuss NOL preservation
Greenberg, Mark	6/26/2023	0.5	Participate on call with UCC counsel and A&M team (Greenberg, Howe, Buich) to discuss NOL preservation
Howe, Christopher	6/26/2023	0.2	Participate on call with UCC counsel and A&M team (Greenberg, Howe, Buich) to discuss NOL preservation (partial)
Buich, Melissa	6/30/2023	1.6	Review due diligence request list re: outstanding tax items
<b>Subtotal</b>		<b>40.3</b>	



**Exhibit B**

*Bed Bath & Beyond, Inc., et al.  
Time Detail by Project Category  
June 1, 2023 through June 30, 2023*

Professional	Date	Hours	Time Description
<b>Travel</b>			
Brouwer, Matthew	6/20/2023	2.6	Travel to auction (50%)
Brouwer, Matthew	6/22/2023	2.7	Travel from auction (50%)
Sterling, Andrew	6/26/2023	3.0	Travel to auction (50%)
Brouwer, Matthew	6/27/2023	2.2	Travel to auction (50%)
Sinclair, Gibbons	6/27/2023	1.0	Travel to auction (50%)
Sterling, Andrew	6/29/2023	3.0	Travel from auction (50%)
<b>Subtotal</b>		<b>14.5</b>	
<b>Valuation</b>			
Sterling, Andrew	6/1/2023	1.6	Prepare lease valuation analysis re: designation rights
Sterling, Andrew	6/1/2023	1.3	Correspond with A&M team re: lease valuation analysis
Sterling, Andrew	6/1/2023	2.3	Analyze A&G Realty lease valuation methodology
Sterling, Andrew	6/1/2023	2.4	Prepare summary of JLL lease valuations
Desai, Bijal	6/2/2023	1.1	Analyze intellectual property appraisal re: liquidation value
Bresnahan, Thomas	6/5/2023	2.0	Analyze historical SEC filings for valuation analysis re: balance sheet detail
Bresnahan, Thomas	6/5/2023	2.3	Analyze historical SEC filings for valuation analysis re: income statement detail
Hurley, Stephen	6/5/2023	2.0	Prepare company screening research re: balance sheet test
Kerrigan, Madalyn	6/5/2023	1.6	Prepare market approach research re: balance sheet test
Kerrigan, Madalyn	6/6/2023	2.7	Update market approach research re: balance sheet test
Hurley, Stephen	6/7/2023	1.1	Review company comparables re: balance sheet test
Kerrigan, Madalyn	6/8/2023	2.8	Analyze historical financial detail re: company comparables for balance sheet test
Kerrigan, Madalyn	6/10/2023	2.1	Prepare summary of historical financial detail re: company comparables for balance sheet test
Kerrigan, Madalyn	6/11/2023	2.3	Update summary of historical financial detail re: company comparables for balance sheet test
Sterling, Andrew	6/14/2023	2.4	Prepare summary of lease valuation
Sterling, Andrew	6/14/2023	2.3	Analyze lease valuation re: leases rejected / assigned
Brouwer, Matthew	6/14/2023	0.5	Analyze lease valuation summary
Sterling, Andrew	6/14/2023	2.8	Prepare presentation re: lease / asset value for UCC
Sterling, Andrew	6/15/2023	0.7	Update lease valuation summary
Sterling, Andrew	6/24/2023	2.4	Review A&G Realty lease summary re: valuation assumptions
Sterling, Andrew	6/30/2023	0.9	Review data room contents re: lease valuation summary
<b>Subtotal</b>		<b>39.6</b>	
<b>Grand Total</b>		<b>1,434.0</b>	

**EXHIBIT C**  
ITEMIZED EXPENSE DETAIL  
FOR THE PERIOD OF JUNE 1, 2023 THROUGH JUNE 30, 2023

*Bed Bath & Beyond, Inc., et al.  
Expense Detail by Category  
June 1, 2023 through June 30, 2023*

Category / Professional	Date	Expenses (\$)	Description
<b>Airfare</b>			
Brouwer, Matthew	6/20/2023	433.90	Flight from Nashville to New York city for auction
Brouwer, Matthew	6/22/2023	263.90	Flight from New York city to Nashville for auction
Sterling, Andrew	6/26/2023	629.87	Flight from Toronto to New York City for auction
Sinclair, Gibbons	6/28/2023	144.90	Flight from New York City to Richmond for auction
Sterling, Andrew	6/29/2023	776.91	Flight from New York City to Toronto for auction
		<b>2,249.48</b>	
<b>Lodging</b>			
Brouwer, Matthew	6/20/2023	477.40	Hotel in New York city for auction
Brouwer, Matthew	6/21/2023	477.40	Hotel in New York city for auction
Sterling, Andrew	6/25/2023	356.05	Hotel in New York city for auction
Sterling, Andrew	6/26/2023	535.63	Hotel in New York city for auction
Brouwer, Matthew	6/27/2023	402.39	Hotel in New York city for auction
Sterling, Andrew	6/27/2023	516.35	Hotel in New York city for auction
Brouwer, Matthew	6/28/2023	387.37	Hotel in New York city for auction
Brouwer, Matthew	6/29/2023	387.37	Hotel in New York city for auction
		<b>3,539.96</b>	
<b>Meals</b>			
Sterling, Andrew	6/1/2023	\$ 25.17	Dinner while working late in office
Sterling, Andrew	6/2/2023	21.52	Dinner while working late in office
Sterling, Andrew	6/19/2023	10.10	Dinner while working late in office
Brouwer, Matthew	6/20/2023	74.70	Dinner while traveling
Brouwer, Matthew	6/21/2023	24.88	Dinner while traveling
Brouwer, Matthew	6/22/2023	34.04	Lunch while traveling
Brouwer, Matthew	6/27/2023	19.19	Lunch while traveling
Sterling, Andrew	6/27/2023	30.53	Dinner while traveling
Sterling, Andrew	6/28/2023	67.76	Dinner while traveling
Sterling, Andrew	6/28/2023	13.50	Lunch while traveling
		<b>\$ 321.39</b>	
<b>Miscellaneous</b>			
Greenberg, Mark	6/1/2023	\$ 14.51	Wireless usage charges
Goulding, Jon	6/1/2023	\$ 4.58	Wireless usage charges
Myers, Haleigh	6/8/2023	\$ 19.95	Expenses incurred to research potential asset recoveries
Choi, Won	6/16/2023	\$ 53.66	Expenses incurred to research potential asset recoveries
Brouwer, Matthew	6/22/2023	\$ 84.00	Nashville airport parking while in New York for auction
Bunyan, Richard	6/25/2023	\$ 83.75	Expenses incurred to research potential asset recoveries
Gosau, Tracy	6/26/2023	\$ 16.25	Expenses incurred to research potential asset recoveries

*Exhibit C*

*Bed Bath & Beyond, Inc., et al.  
Expense Detail by Category  
June 1, 2023 through June 30, 2023*

Category / Professional	Date	Expenses (\$)	Description
Tran, Annie	6/26/2023	\$ 38.18	Expenses incurred to research potential asset recoveries
Waldie, Bill	6/30/2023	\$ 253.27	Expenses incurred to research potential asset recoveries
		<b>\$ 568.15</b>	
<b>Transportation</b>			
Sterling, Andrew	6/1/2023	13.69	Taxi from office to home after working late
Sterling, Andrew	6/2/2023	13.69	Taxi from office to home after working late
Sterling, Andrew	6/14/2023	13.69	Taxi from office to home after working late
Sterling, Andrew	6/18/2023	15.21	Taxi from office to home after working late
Brouwer, Matthew	6/20/2023	63.03	Taxi from airport to hotel
Brouwer, Matthew	6/22/2023	130.33	Taxi to airport from hotel
Greenberg, Mark	6/26/2023	5.50	Public transport to / from auction
Sterling, Andrew	6/26/2023	115.54	Taxi from home to airport
Sterling, Andrew	6/26/2023	94.82	Taxi from airport to office
Sterling, Andrew	6/26/2023	20.32	Taxi from office to hotel
Sinclair, Gibbons	6/29/2023	27.52	Taxi from office to auction
Sinclair, Gibbons	6/29/2023	120.56	Taxi to airport from auction
Sterling, Andrew	6/29/2023	100.30	Taxi from airport to home
		<b>734.20</b>	
<b>Grand Total</b>		<b>\$ 7,413.18</b>	